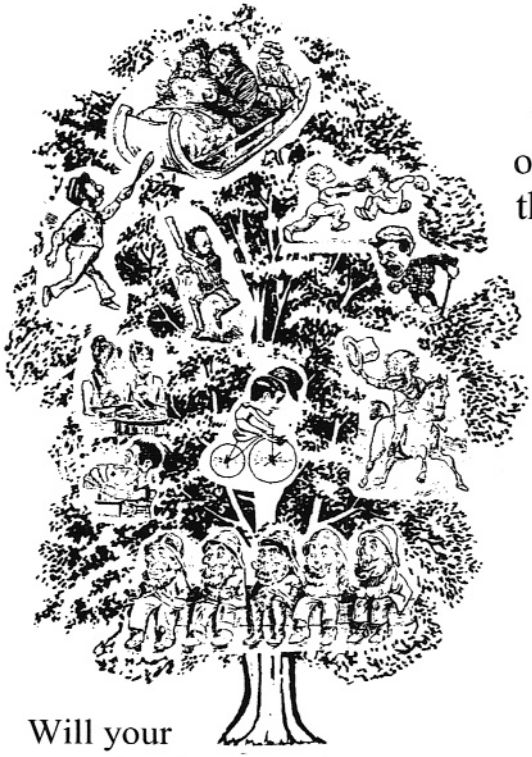
RESEARCHING ENGLISH TAXES, RATES & DUTIES

by Dr. Penelope Christensen

The complexities of the records of English taxes, rates and duties are clearly described to aid their use in genealogical research.



Will your ancestors be remembered?

Emphasis is on understanding the original purpose of the records & their usefulness to family historians, including practical details of availability, accessibility and usage.

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PREFACE

Where there's a tax there's a record! This volume describes a wide variety of English taxes, including rates and duties. It is unwise to dismiss lists where only names and no other information are given since almost invariably the name is associated with a date and a place. These three parameters may be primary information, and can often be used together with other primary or secondary sources to positively identify an individual (Webb 1984). The value of lists of names is enhanced where there is a series of the same or different types of them for one area. A timeline of the tax and other lists discussed in this book and others in this series is given at the end of the text.

Taxes have been part of life throughout recorded history. The author describes what records exist, their usefulness to the family historian, and some practical details on how to find and utilize them. Some family historians will be able to visit the archives, libraries, and other offices where the original documents are held. The first section on *Gateways to English Archives & Libraries* guides the researcher, and other helpful references are by Gibson & Peskett, and Cole & Church. Most researchers, however, will be restricted to electronic means, the postal system and the use of their local LDS Family History Center.

The Church of Jesus Christ of Latter-day Saints has established the most important genealogical library system in the world to assist its members, and others, to identify their ancestors. Since the 1930s they have been

microfilming national and local, civil and religious, records all over the world. The master copies of these films are protected from the elements and natural disasters in deep vaults carved out of the granite mountains near Salt Lake City, Utah. The Family History Library™ in Salt Lake City houses the collection of films, fiches, papers and books and is open to the public. In addition, a network of over 4,000 branches, called Family History Centers (FHCs) operates world wide through the generosity of LDS church members. The FHLC (Family History Library Catalogue) is available on the LDS website at **www.familysearch.org** where it is updated daily.

Use of FHC facilities, which include dozens of indexes essential for research, is free. Patrons may borrow microforms (films or fiches) of most original documents and books held in Salt Lake City at their local FHC for a nominal fee, which covers postage and duplication. The reader is advised to consult *Research at Family History Centers*, 5th edition 2004, in this series of Heritage Productions books, for details on how to use the indexes, computer facilities, and other procedures at the FHCs. All genealogists are most grateful to the Church of Jesus Christ of Latter-day Saints (the Mormons) for extending the privilege of access to their collection to everyone.

Many of the records quoted in this book are available on either film or fiche. When a film is mentioned it means one available through a FHC. It is necessary to order these by means of their 7-digit LDS, or more properly GSU (Genealogical Society of Utah), number.

Since there are now over two and a half million films available for loan, film numbers start with 0, 1 or 2.

Some of the categories of records mentioned here are on long series of films or fiches, and the titles may be confusing. To assist the reader in finding the whole series on the FHLC I have indicated the starting film number of the series. By asking for a Film/Fiche (Number) Search and typing in this number the whole series will come up on the screen.

Fiche numbers always start with a 6 and are followed in the present book by a number in parentheses indicating the number of fiches in that set, for example 6026374 (11). Sometimes there is a series of fiche sets and the total number of fiches is then quoted, for example 6020392-411 (21).

When ordering fiches in to a Family History Center it is essential to note this quantity from the FHLC as you are charged per fiche. All fiches stay at the Family History Center that ordered them, they are not returned to Salt Lake City.

Kindly note that an asterix* after the microform number indicates *No circulation to Family History Centers* but that doesn't preclude getting photocopies of selected pages by using the *Request for Photocopies Form* #31768. This is an indispensable method for obtaining inexpensive copies of documents and the form can be downloaded from **www.familysearch.org**.

Details and examples of how to order and use microforms, and details and examples of using the

Request for Photocopies form are given in the author's companion publications *Let's Get Organized* and *Research at Family History Centers*.

Information is also given on how to get pertinent information from huge sets of fiches that are beyond the researcher's budget. Please note that from 2002 the charge is now $2 U.S. per page with a minimum order of $4.

Gateways to English Archives & Libraries

The National Archives (TNA)

http://www.nationalarchives.gov.uk

The National Archives covers England, Wales and the United Kingdom and was formed in April 2003 by bringing together the *Public Record Office* (PRO) and the *Historical Manuscripts Commission* (HMC, formerly the *Royal Commission on Historical Manuscripts*). The main portals of entry to TNA are:

ARCHON

http://www.archon.nationalarchives.gov.uk/archon/

Directory of archives maintained at TNA.

DocumentsOnline

http://www.documentsonline.nationalarchives.gov.uk/ is the TNA indexes (free) and images (for a fee).

MDR = Manorial Documents Register

http://www.mdr.nationalarchives.gov.uk/mdr/

This identifies the location of manorial records. The MDR is partially computerized—Wales, Hampshire including the Isle of Wight, Middlesex, Norfolk, Surrey and the three Ridings of Yorkshire are available online so far.

NRA = National Register of Archives

http://www.nra.nationalarchives.gov.uk/nra/

The NRA contains information on the nature and location of manuscripts and historical records that relate to British history. It contains about 200,000 lists and catalogues of manuscript collections.

PROCAT = TNA Catalogue

http://www.catalogue.nationalarchives.gov.uk/default.asp

Other Major Archives & Libraries

A2A = Access to Archives

http://www.a2a.org.uk

English strand of the UK archives network. Directs researcher to about 350 archives and their catalogues.

BL = British Library

http://www.bl.uk

The national library, includes Oriental/India Office, & newspaper collections at Colindale.

Familia

http://www.familia.org.uk

Guide to genealogical resources in public libraries in UK and Ireland.

ONS = Office of National Statistics

http://www.gro.gov.uk/gro/content/

Government office that administers census and civil registration. They retain census under 100 years old, and all BMDs back to 1837 (although some may be declared historic soon !)

Archives Hub
http://www.archiveshub.ac.uk/first.shtml
Provides access to descriptions of archival collections in universities and colleges.

Copyright Libraries

Copyright has been obtainable by registration with the Stationers Company at Stationers Hall in London, from 1554 until 1924. A fee had to be paid and free copies of each publication presented to the *copyright libraries*. By 1801 there were 11 of these but the number was reduced to five in 1836 with another added in 1911, and they now comprise:

- *British Library*
- *Bodleian Library in Oxford*
- *Cambridge University Library*
- *National Library of Scotland*
- *Trinity College in Dublin*
- *National Library of Wales (from 1911)*

Note that the National Archives (TNA) is not on this list. In theory each copyright library should have a copy of every publication but there was widespread evasion of the procedure because of the cost of registration and provision of the complimentary copies. Further information about the procedures can be found in TNA research guide D45.

Sound advice regarding the use of archives and libraries can be found in Emmison, Lumas, and Raymond (2001).

TAX RECORDS

For the family historian any kind of nominal list is useful and where there's a tax there'll be a list! However, not all taxes required the submission of a detailed list of individual taxpayers, and not all have survived. Clergy were taxed separately from lay people until the mid-17th century hence two series of documents exist; *clerical* and *lay taxes*.

Some writers have compared tax records with census returns, however, no tax record can be used as a total census substitute as there were always many exempted persons, as well as some evaders. But whether he paid his tax, dodged it or got fined for not paying it, there's a good chance you'll find him in tax lists.

Methods of government taxation changed over time, thus there are variations to the generalities outlined below. Hey, in an excellent article, has discussed the concept that the efficiency of any tax system decays over time as taxpayers learn to conceal their assets, thus the government is forever inventing new types of taxes. He distinguishes the four types of tax bases:

- Capital assets including personalty.
- Rental value of land, which are the easiest to administer as land is hard to hide!
- Income.
- Consumption of goods and services.

Any tax or rent could be known colloquially as a *cess* (from the word *assessment*). The authorizing body for any tax would specify details such as:

- The income threshold below which individuals would not have to pay the tax.
- Any exemptions.
- Rates of tax payable.
- Number of installments or *collections* in which the tax was to be paid.
- Dates on which they were to be collected.

Richardson defines a large number of other terms for taxes, services, rents, rates and dues payable to national, county, local or ecclesiastical authorities. With a few exceptions these were solely English taxes until 1536 when Wales entered the system under the Act of Union.

Mullins' *Texts and Calendars* (1957 and 1982 editions) list and describe printed transcripts of tax and other lists published by local societies, and post-1982 references can be found at TNA website. Many of these documents and transcripts are on the FHLC.

Definitions

The following are the conventional definitions, however when using records they can be very confusing because the terms have not been used consistently throughout history, for example some *duties* were called taxes, and many *taxes* have been lumped together as *subsidies* or as *aids*. Pragmatically, for the genealogist the label really doesn't matter—it is more important to know what kinds of lists may be available for a specific range of dates and what information they are likely to contain.

- **Taxes** are contributions levied by parliament upon a person, property or business for support of government administration and services.

- **Rates** are assessments levied by local authorities upon the occupiers of land and buildings for local social services and utilities.

- **Duties** are payments to public revenue levied on articles or transactions such as:
  - Import, export, manufacture, or sale of goods e.g. customs & excise duties.
  - Transfer of property e.g. death, probate, succession and stamp duties.
  - Licences
  - Legal recognition of documents.

Our ancestors were subjected to a variety of taxes to support their administrative infrastructure and services, just as we are today.

In early times the established church (Roman Catholic until the 1530s and during the brief reign of Queen Mary 1st 1553-1558, otherwise Anglican) conducted much of the administration from the parish level upwards through archdeaconries, bishops' dioceses and archbishops' provinces. This central ecclesiastical control of everyday life was gradually taken over by civil authorities, some examples include:

- Commutation of tithe payments from 19th century and particularly 1836-1854, and eventual cessation of tithes in 1996. (See *Researching English Land Records* by Christensen).

- 1834 New Poor Law, discussed in the author's *Researching English Poor Law & Parish Chest Records*.

- 1835 Act for maintenance of highways.

- 1839 first county police constabularies formed.

- 1853 Civil Charity Commissioners took charge of most almshouses.

- 1858 Ecclesiastical courts dissolved and replaced by civil administration of probate, divorce and other family matters.

- 1871 central government administers poor relief and public health.

- 1888 Establishment of County Councils and County Boroughs.
- 1908 Old Age Pensions introduced.
- 1909 Labour Exchanges formed to assist the unemployed to find work.
- 1911 Unemployment and health insurance introduced.

Private philanthropy was evidenced from early times, particularly in the fields of education, health and relief for the poor, much influenced by the church's teachings but some undoubtedly being genuinely altruistic.

This was gradually supplemented by taxation during the 19th and 20th centuries but still plays an important part in these areas. It will also be noted that the responsibilities for different services have been variously centralized and decentralized over the course of history.

Tax returns are not census documents; with a few exceptions they list heads of households only—and not the poor, dependent children or resident servants. The threshold for poverty differed from tax to tax and year to year, and we must expect that most people would evade as much taxation as possible.

The actual sums assessed should therefore be taken only as a relative and not actual estimation of wealth. Hey has a discussion on this topic.

Taxes

Governments would not function without taxation to finance public expenditures. Wars figure prominently in the reasons for early taxes but some, especially duties (or tariffs), have been used to protect domestic industries, and in the 20th century taxation has been used as an instrument for the redistribution of money. In England there has also been a tradition of locally administered taxes at both town and regional (e.g. diocese or county) levels. In early times taxation involved transfer of (typically agricultural) produce, or provision of services.

The Romans, in Britain from 43-410, introduced the taxation of consumption and trade (customs duties) and forms of poll (*tributum*) as well as using land taxation. In the Middle Ages (1000-1400, or in the wider sense 600-1500) these taxes were superseded by the monarch arbitrarily levying taxes through direct service obligations and gifts and tributes called *aids* (or regular *assessments*).

Fees for holding markets and transit duties continued. During the Georgian period (1714-1830), financing of the many wars involved a series of short-lived indirect taxes. Indirect taxation in England has traditionally been on the capital or rental value of land (the *rates*), or levied at death (death *duties*).

Export taxes had been introduced on hides and wool in 1275, but as overseas trade developed new forms of taxation were developed on trade.

Naturally these were resented in the colonies, a notable example being the reaction to the tea duty in North America in the early 1770s. Until the 19th century levies on capital or income had not been considered a normal means of financing government, other than in exceptional circumstances. Prime Minister Pitt the Younger introduced *income tax* in 1799-1802, originally as a temporary measure for financing the Napoleonic Wars. It was re-introduced in 1803 and became a permanent feature of British life from 1842-1990. Some of the earliest tax records that will be encountered, but which are unlikely to be of much use to the average genealogist because few nominal lists survive, and most of us won't get back that far anyway, are:

- The Saxon *fumage* based on the number of chimneys in a house.
- *Scutage* (shield money) was a feudal payment in lieu of knight service amounting to 20 shillings per Knight's Fee. Abandoned by 1340 but similar levies in lieu of military obligation, called benevolences, were used from 1474-1639.
- *Geld* was the Anglo-Saxon land tax. [The word means *money* in Germanic tongues].
- *Danegeld* was the name of the tax (or tribute) collected to buy off the marauding Danes and discourage their frequent visits. It was in effect from at least 991 until 1051 and based on the amount of land in each shire.

- King Cnut's *Heregeld* was similarly raised to maintain the standing army.

- A *Food Rent* was an Old English obligation to provide for the king and his household for one day, but had been commuted to a money payment by 1066.

- William I levied a tax on land at several times, and it can be argued that Domesday Book itself, with its references to earlier assessments, is the oldest tax record in TNA.

- There were levies in 1166 and 1185 in England but little is known about them except that they were of about 3%.

- The *Saladin Tithe* of 1188 was the first of the lay subsidies, a 10% tax exacted on a lay person's movable items in order to finance the third crusade. A similar tax was imposed by King John in 1207 for one thirteenth of the value of movable property, thus establishing the system of lay subsidies which continued until 1623.

- From 1194-1224 *carucage* was levied on each carucate of land as recorded in the Domesday Book. In areas where the alternate term *hide* was used the tax was called *hideage* or *hidegeld*. Joukowski et al. have an illustration of a carucage of 1200.

- *Tallage* was a tax levied up to 1312 by the king upon the tenants of his own demesne land and the royal boroughs; by feudal lords on their villeins; and by boroughs on their burgesses. Joukowski et al. illustrate a 1227 tallage.

- *Salt Tax* was levied in the Middle Ages as an easy source of government revenue as salt was needed to preserve foods.

Feudal Aids 1066-1660

Feudal Aids came into being after the Conquest and lasted until the Restoration in 1660. They were taxes demanded at times of heavy expenditure by the king from his tenants-in-chief, who were also allowed to exact *aids* from their free tenants. The excesses of aids required by King John resulted in *Magna Carta* (1215) limiting the king's right to levy such aids to three occasions (Cannon 1997):

- The knighting of his eldest son.
- The first marriage of his eldest daughter.
- The ransom of his own person from captivity

In 1275 there was a limit placed on the actual amounts which could be raised by aids. The earliest known extant enrolled account of an aid is for 1303 and others are known for 1347, 1402, 1609 and 1612 (Jurkowski et al. have details).

Lay Subsidies

Early Lay Subsidies 1207-1332

Theoretically a subsidy was granted by Parliament, following a request from the monarch to *subsidize* certain extraordinary expenditure, especially the military activities in Wales, Scotland and France during this period. These taxes on lay people (non-clergy) are the earliest-surviving comprehensive tax records in England.

They were based not on land holdings but on moveable personal goods, with exemptions for the poorest people and for necessary goods such as a bed and firearms, and goods used to earn a living, such as riding horses, agricultural tools and food for livestock.

Certain other situations such as natural disasters, tin miners of Devon & Cornwall, workers in the King's mints and those owning property in one of the Cinque Ports of Kent and Sussex were also exempt.

The assessment ranged from a twelfth to a twentieth of the value of un-exempted goods and this is usually given in the heading of the list. If two fractions are given the higher one was for urban areas. Only a small number of nominal lists are extant for lay subsidies before 1332, some in TNA class E 179 and others in borough archives (notably Shrewsbury 1297-1332).

They are listed by Jurkowski et al. who show original assessments for the subsidy of 1225 known as the fifteenth, and the eleventh of 1295.

Lay Subsidy lists have been published in FHS journals, so the researcher should keep an eye on back numbers of these; for example the 1327 *lay subsidy* for Ilketshall St. Lawrence is included in the March 2004 *Suffolk Roots* (Turner).

Franklin discusses the importance of the taxes from 1290-1334 as having huge numbers of names, (10,601 in Devon 1332 and as many as 16,000 per county), and that these are usually available in print now, for example Dorset's 1332 subsidy which has an excellent introduction (Mills). About 90% of those named were men, the rest overwhelmingly widows. Similar later taxes called *tenths and fifteenths* were imposed on townships and parishes and the names of individuals were not sent up to London.

West (1986) has an interesting section on the Lay Subsidy Rolls with an example and transcription from Worcestershire, lists of surnames derived from the occupations in some of these rolls, and a useful bibliography including details of published rolls.

Tudor & Stuart Lay Subsidies 1522-1671

Individual wealth was again taxed by Henry VIII based at different times on income from freehold land, the value of moveable goods, or income from wages. It should be noted that a taxpayer was charged in only one category (whichever yielded the most to the crown), and although assessed for his entire estate he only paid in his place of residence, and also that assessments of wealth are likely to be under-estimates. Different rates and exemptions for poverty were used for each subsidy.

There were two kinds of nominal lists prepared:

I. The summaries, or *estreats*, which were sent to the Exchequer, which usually just give the taxpayers' names and amounts.

II. The paper *bills* used by the collectors in the area, which list names, amounts and what they were being taxed on, and the names of the local assessors and collectors. A few may give residence place names or occupations, perhaps to distinguish persons of the same name.

Hoyle shows examples of a township's bill and a commissioner's estreat for Goring, Oxfordshire.

The most comprehensive returns are those of 1523-1527 and 1543-1544 since they had the lowest taxation thresholds, and with more people being named in the later one. The lay subsidies covered the whole of England except the four northern counties (Cumberland, Westmorland, Northumberland and Durham) and the Cinque Ports.

Cheshire is not covered prior to 1523 and Wales and Monmouthshire did not pay subsidies until 1543. Large numbers of the nominal lists of taxpayers for these years, and others, are in E 179 at TNA, whilst others may be found in municipal archives, estate collections in local record offices, or collections formed by early county historians that may have been deposited in a relevant library or archives.

Both aliens and recusants (Roman Catholics) were often listed separately in the subsidy assessments, with recusants being grouped into households. Aliens had been charged a double rate from 1512 onwards, (except for 1546-1547), and recusants were charged a double rate from 1625. From 1563 until 1663 subsidies were similar to the earlier ones but the assessment threshold was much higher so the returns only list the wealthier members of the population.

The reigns of the Stuarts, James I and especially Charles I, saw a huge number of punitive subsidies leading up to the Civil War. In 1642 there was a return to the fixed-yield subsidy whereby quotas were set for each county and borough and this style remained until well after the Restoration. Extensive and useful lists of taxpayers have survived from the 1642 subsidy.

Examples of Lay Subsidy Rolls include:

- Lay Subsidy rolls transcript for 1346, 1358 and 1603 for the county of Worcester on fiche 6025342(1).

- Lay Subsidy rolls transcripts for 1522/3, 1547, 1563, 1568, 1592, 1600, 1642, and 1661 for the Isle of Wight on film 1470908 (Chart 1). Indexes to these (23,000 persons) and to the New Forest division of Hampshire are offered by Vick.

- Lay Subsidy for Buckinghamshire 1524-1525 was published by Chibnall & Woodman and is on fiche 6072682(2).

- Transcripts of subsidies (and other lists) from many counties are in the Banks Collection at the Library of Congress and on 11 films starting at 1550093.

- Lay Subsidy transcripts for 1581 for five Norfolk hundreds published by the Norfolk Record Society (Stone).

- Lay Subsidy transcripts for 1581, 1642, 1647 and 1660 for Devon by Stoate (1988), an example of which is in Chart 2.

- The second payment of the second subsidy of 1602, at 1 shilling in the pound on goods, or 1s 4d in the pound on lands, for the city of Exeter has been transcribed by Hoskins; St. Stephen's parish is given in Chart 3.

Chart 1: Lay Subsidy Roll 1522/3
Kingeston Tithing, Isle of Wight, Hampshire
TNA reference E 179 173/194 (Film 1470908)

Note that parish registers start in 1647 for Kingston. Amounts are not rendered in modern format: sums under £3 (60s) are in shillings, and those under two shillings (24d) are in pence.

Kynggeston		
NAME	**VALUE**	**TAX**
John Mieulx gent	£ 40	40s
Gregory Hauke	20s	4d
William Salter	20s	4d
Robert Mason	20s	4d
Thomas Pukford	20s	4d
Thomas Shephurd	20s	4d
Richard Tayler	£8	4s
Geffery Tutten	£5	2/6
John Baron	£3	18d
Robert Kyngeswell	40s	12d
Thomas Holte	£5	2/6
William Downe	£3	18d
John Maiho	£3	18d
William Rikeman	20s	4d
Summa of this forseid tethyng 56s 6d		

Chart 2: Lay Subsidy 1581 for Devon

[It is unusual to see widowers so noted]

Commissioners for the hundreds of Wonford, Crediton, West Budleigh, Teignbridge and Exminster
Francis Earl of Bedford
John Bishop of Exeter
Robert Denis
High Collector: John Eveleigh of Ottery St. Mary
Date 10 Sep 24 Elizabeth
Total: £349.1.4
Example: Toppesham [now TOPSHAM] Parish

Those assessed on land			
Andrew Hollande armiger	15/-	Thomas White	1/-
Thomas Brodemeade	1/-	Edmund Coyle	1/-
David Earell	1/-	Henry Baylie	1/-
Emelena Birtche	1/-		
Those assessed on goods			
Elizabeth Mitchell wid	10/-	Richard Wyslake wid	3/-
John Wylles	5/-	William Bagwell	5/-
Alice Call wid	4/-	Agnes Wythall	3/-
Thomasina Weste	4/-	William Macye	5/-
Petherik Hovell	4/-	Richard Dowrishe	3/-
Agnes Combe	3/-	John Loges	5/-
Gilbert Pepet	6/-	John Elsdon	4/-
Thomas Roe	3/-	John Wyslake	3/-
Philip Drake	3/-	Robert Marshe	3/-
John Wyslake super le Hill	3/-	John Wyslake wid	3/-
Abraham Wyslake	3/-		
Total £5.13.0			

Chart 3: 1602 Subsidy for St Stephen, Exeter, Devon (data from Hoskins)

NAME & ON WHAT TAXED	ASSESSED AT	TO PAY
George Smythe esq in lands	£30	40s
Hugh Vaughan esq in goods	£8	8s
Jasper Bridgman in lands	£6	8s
John Trosse in goods	£5	5s
John Pill	£3	4s
John Halstaffe in goods	£4	4s
Robert Staplehill in goods	£4	4s
Joan Clevelande in goods	£4	4s
John Vigurs in goods	£5	5s
Clement Owleboroughe in goods	£3	3s
Nicholas Hatche in goods	£3	3s
Katherine Peryman widow in lands	20s	16d
Valentine Tooker in lands	20s	16d
John Savidge in lands	20s	16d
Total		£412s

The total rates per annum of 2s 8d in the pound on personal estate (goods) and 4s per annum on lands seem awfully high. Hoskins notes, however, that the assessments were notoriously unreal, being nowhere near the true value. In the 1590s it was openly stated that assessments were between 1/30th and 1/10th of the true value.

Also, very few people possessed lands and comparatively few reached the £3 exemption limit, as can be seen from the fact that only 14 people paid the subsidy tax at all in 1602 in the whole parish of St. Stephen, Exeter.

In the published Somerset subsidy rolls (Stoate & Howard) names are listed roughly in descending order

of tax assessed with recusants noted at the end of the list. Many widows are so noted, as are esquires, gentlemen and clerks, and the terms senior and junior are used to distinguish some men of the same name. I extracted the Dashwoods who were all in the expected group of parishes in the north west (Chart 4). The inclusion of *Joan Dashwood widow* is important as the only wife's name I don't know is Francis' who died in 1630. Only the head of the household is usually noted, so the Manninge entry I interpret as a mother and son. The entry for *Elizabeth and Robert Dashwood* is unusual and perhaps is a sibling pair who were both affluent as there are only six people paying more than they did out of 77 contributors in Nettlecombe.

Chart 4: Extract from Somerset Subsidy Rolls for Williton Hundred 1641

From Stoate & Howard, who note that this return is in poor condition.

PARISH	NAMES	TAX PAID
Sampford Brett & Torweston	George DASHWOOD	1/9
Watchet (St. Decumans)	George DASHWOOD	1/-
Bicknoller	George DASHWOOD	1/-
Nettlecombe & Woodavent [collector is Robert Dashwood)	Joan DASHWOOD wid Elizabeth & Robert DASHWOOD Rob DASHWOOD jun Grace MANNINGE & John MANNINGE	8/- 10/8 2/8 1/6

Further discussion on subsidies can be found in:

- Hoyle, with illustrations of the 1524 lay subsidy return for York and the Ainsty; All Saints Pavement, York (with the published transcription), and a damaged one for Ripon, Yorkshire; and the 1524 and 1600 returns for Wigston Magna, Leicestershire. Note that Hoyle was published in 1994 so pre-dates the online E 179 database, but is still very useful.

- Jurkowski et al., who include details of each one and an illustration of the 1523 assessment for Southwark, Surrey (which includes the Scots and brothel keepers), as well as one from Midhurst, Sussex for 1625.

- Gibson & Dell list all extant returns for the 1641 subsidies by county.

- Gibson (1996) lists those surviving for 1660-1685 by county.

Sheep Tax 1549

This subsidy of Edward VI was different from the previous Tudor lay subsidies in that it did not tax land. This was because the cultivation of arable land was in decline and needed to be encouraged. Sheep-farming and the manufacture of cloth were both prospering and with the usual government wisdom (*if many people want it or do it then tax it*) these were taxed instead. This proved very unpopular and the tax was aborted, although a few assessments do survive in E 179.

Clerical Taxation

Clergy were assessed differently with *clerical subsidies*. Fewer genealogists can claim descent from clergymen because they represented a small percentage of the population and, prior to 1549 when the Church of England lifted this obligation, they were (theoretically) celibate. The pope's rules on celibacy were largely ignored and *the greater part of the clergy were sons of priests* (Sandford). Roman Catholic priests still did not marry after 1549, but descents are known from clerics, including even some popes.

Clerical taxation by the pope commenced during the 12th and 13th century with a gradual sharing of the proceeds with the monarch until by 1340 the crown received them all. One tenth of a clergyman's income had become the standard fractional levy by the mid-13th century, for example in the pope's *Taxatio* of 1291.

Generally whenever a lay subsidy was granted a clerical subsidy was approved as well. The clerical records for England are in E 179 at TNA in a separate series from the lay subsidies, and typically name the benefice but do not give the incumbent's name (Stoate & Howard).

The clergy were subjected to the poll taxes of the late 14th century and to a number of experimental taxes in the early 15th century. Clerical taxation was completely overhauled at the Reformation by the *Act of First Fruits and Tenths* which established:

- The *Valor Ecclesiasticus*, being a survey & valuation of all benefices, including religious houses & Oxford & Cambridge colleges, performed after the Dissolution & prior to their sale to private individuals (more information can be found in Christensen's *Researching English Land Records).*

- The *first fruits*, or profits from the first year after the death or resignation of an incumbent, originally made to the see of Rome were confiscated by the king.

- A permanent tax of one tenth of income was payable by the clergy to the king at Christmas.

Apart from exemptions, and a hiccup during the reign of Catholic Mary I, this system continued until 1641. From thence the clergy were taxed along with laymen until the Victorian era, except for a brief interlude during Charles II's reign.

Tenths & Fifteenths 1334-1623

This was a lay subsidy standardized at one tenth of the value of moveable, personal goods of lay persons for cities, boroughs and royal ancient demesne lands and one fifteenth for rural inhabitants. It was actually assessed on townships and to spare the cost of new assessments the quota remained fixed or fossilized at this amount for nearly two centuries. The quotas thus progressively ceased to match the distribution of wealth, although some exemptions were made at the time of disasters such as the Black Death (1347-1350).

The Exchequer only kept records of the *total amounts collected from each area, not individual contributions*, so most of the large numbers of post-1332 tenths and fifteenths records are not useful to family historians. However there are a few exceptions including large numbers of *certificates of exemption* for individuals from Kent and Sussex prior to 1400, (details in Jurkowski et al.). Local town archives may have contributors' lists, for example Nottingham, Southampton and Winchester; others such as Colchester are in the British Library, and occasionally an assessment may have been printed (Hoyle).

Jurkowski et al. illustrate an original 1587 assessment of fifteenths and tenths for places in Surrey and a transcript for a 1357 one is given in Chart 5.

Chart 5: Tenth & Fifteenth 1357 Newport, Isle of Wight, Hampshire TNA reference E 179 173/34 (Film 1470908)

This example illustrates the confused state of the records as the film title has Poll Tax, the item is labelled Lay Subsidy, and Jurkowski's definitive text refers to it as a Tenth & Fifteenth! It seems that tradesmen paid 6d and servants or women 4d each.

Villata de Neuport in Insula Vecta

Mich Couper	Tanner	vj^{d}
Peter ate Yate	Butcher	vj^{d}
Joh Boteler	His servant	iiij^{d}
Joh Leche	His servant	iiij^{d}
Robert ate Stone	Skinner	vj^{d}
Joh Kecayn	Fletcher	vj^{d}
John Makerell	Merchant	vj^{d}
Hugh Maicok	Tanner	vj^{d}
William Douning	Servants of same Hugh	viij^{d}
Rich ate ffe[-]le		
John Bagnyll	Farmer	iiij^{d}
John Walys	Siccor	vj^{d}
John [C]lere	Touker	vj^{d}
Robert Lange	His servant	iiij^{d}
Alice Lange	Spinner	iiij^{d}
John Whyt	Touker	vj^{d}
Thomas Lange	Fisherman	vj^{d}
Richard Fyscher	Fisherman	vj^{d}
John Bowyer	Butcher	vj^{d}
John Haiward	Butcher	vj^{d}
John Compton	Butcher	vj^{d}
Thomas Sadelar	Servant of same John	iiij^{d}
Richard Parker	Merchant	vj^{d}
John Waleway	His servant	iiij^{d}
Warin Fusch	Shepherd	vj^{d}
John Maycok	Farmer	iiij^{d}
William Curtnney	Taverner	vj^{d}

Forced Loans & Prerogative Taxes

Forced Loans 1347-1455

Forced loans were demanded by the monarch on numerous occasions and TNA research guide calls them *official extortion*. Some early ones were levied in anticipation of subsidies and some nominal returns survive in Exchequer class E 34 and other places.

Benevolences 1474-1639

These were free gifts made to the king by his subjects but they were informed that the alternative was personal military conscription! They had different titles, such as the *Amicable Grant* of 1525, and the *Free and Voluntary Present* of 1546 but all were for military purposes. Only a few enrolled accounts survive, for 1474, 1491, and 1546; but there are plenty of historical accounts of the times, for example that of the 1525 riot at Bayham Abbey, Kent against the hated *Amicable Grant* (Moon).

Forced & Privy Seal Loans 1496-1628

In Tudor and Stuart times the forced loan, or *privy seal loan* as it was known by Mary I's reign, was more prevalent than the benevolence, and took the form of a pro forma letter under the monarch's *signet* (private seal). Those reluctant to pay were imprisoned! Henry VIII retrospectively converted them to grants, but at least his daughters Mary and Elizabeth repaid those that they ordered.

Some records of individuals contributing in 1522, 1523, 1542, 1556, 1562, 1569 and 1611 exist (see Jurkowski

et al. who include an illustration of a 1611 privy seal letter, and Hoyle with a photo of a 1589 privy seal). Noble published a printed edition of those subscribing to the privy seal loan after the Spanish Armada in 1588.

Military Survey and Forced Loans 1522-1523

In 1522 a joint muster and fiscal assessment was made to assess both the total wealth of the country and the manpower available for war, and to discover who controlled it. Only a few returns survive, varying in the detail given, and comprise all or part of 13 counties for the military survey, and 14 counties for the contributors to the forced loans. Hoyle gives a handlist of extant material and a photocopy of an original military survey from Berkshire.

Rowe's work on Exeter's excellent 15th-16th century extant tax records includes the 1522 survey and muster, which probably includes all the adult male inhabitants of the city together with some widows. Extra details such as servants and apprentices, occupations, places of birth of aliens, and armour and weapons held by able men are also found.

Ship Money 1628-1640

The responsibility for the provision of ships for the defence of the realm was traditionally carried out by the Cinque Ports, who received exemption from parliamentary taxation in return.

In 1628, when faced with threats from the Dutch, French and pirates, Charles I tried to levy money for ships from every county and borough. This was greatly resented and had to be abandoned, however it was re-instated from 1634-1640 giving the counties and cities the choice of providing fully manned and rigged ships or money.

Ship money was the last tax levied by royal prerogative without parliamentary approval, being declared illegal by this body in 1641, so was one of the items triggering the civil war.

Surviving lists are mainly schedules of defaulters, but I found a couple of relatives in the simple lists of contributors of Essex Ship Money in 1636, neither of whom was in the Subsidy Rolls of 1605-1628 viz:

John REMNANT in North End Ward of Hornchurch
Edward DARTNELL in Tilbery (sic - Tilbury) East

Poll Taxes

A **poll tax** is a *head tax* or *personal tax* and was tried firstly as an experiment in 1222 as an aid for the King of Jerusalem. They were next imposed in the 14th century to pay for the Hundred Years War in France.

Poll Taxes 1377-1380

Three levies on both lay people and clerics were made and the tax burden shifted unfairly to the poorer members of society, who were felt by Parliament to have become too lazy and affluent since the Black Death (1347-1350):

- 1377 the *tallage of groats* at 4d per head; a groat being a silver coin worth 4d. Beneficed clergy paid 1/- and those under 14 and beggars were exempt.

- 1379 the *evil subsidy* was at a higher rate, graduated by status, thus the records show occupations. Those under 16 were exempt.

- 1380-1381 poll taxes were 1/- for everyone over 15 and this unfairly high per capita charge was far above a labourer's means. The ensuing *Peasants Revolt* lead by Wat Tyler and John Ball in south and south-east England resulted in destruction of many manorial records kept in manor houses and abbeys by the poor, as they knew that this was the way the government kept track of them.

Pearl's article (1991 part V) and historical texts such as Cannon (1972, 1997) can provide further details on the Peasants' Revolt, a significant watershed in government relations with the populace. The poll tax was abolished, and several serious issues such as freeing serfs were addressed. It was not until 1513 that a further poll tax was levied for which some returns survive.

Large numbers of nominal returns survive and all receipts and assessments for the three 14th century poll taxes have been published (Fenwick). Returns list the head of the family, mostly with their occupations, and some are extraordinarily detailed including family members as well as servants.

These returns are an important source for the study of surnames at a time when they were becoming fixed and hereditary; a mixture of name types can be seen in Wath, Yorkshire (Chart 6).

The amounts assessed can also be seen in this example: the franklin paid 40d, a farmer and a female chapman 14d, another farmer and the tradesmen 6d, and everyone else just 4d; a long list of the amounts assessed by rank and wealth is given by Jurkowski et al.

Chart 6: Graduated Poll Tax of 1379 Town of Wath, North Riding Yorkshire Film 1564694

This transcript is actually headed Lay Subsidy Richard II 1379. The parish register starts in 1565.

NAMES	OCCUPATIONS	TAX
Thomas of Wodhal & Agnes his wife	ffrankeleyn	xl^{d}
Thomas	His servant	iiij^{d}
Roger Bacon & Emma his wife	Farmer of the Manor	xij^{d}
William	Their son	iiij^{d}
William Walker	Farmer of the Manor	vj^{d}
Alice Broune	Chapman	xij^{d}
Agnes	Her daughter	iiij^{d}
William ffrankys & Juliana his wife	Souter	vj^{d}
Hugo of Neuhall & Agnes his wife	Souter	vj^{d}
Richard Yoman & Agnes his wife	Souter	vj^{d}
John Stele & Alice his wife	Smyth	vj^{d}
William	His servant	iiij^{d}
Thomas Taylour & Agnes his wife	Taylour	vj^{d}
Robert Hesilheued & Margaret his wife	Taylour	vj^{d}
John	Their son	iiij^{d}
John Borne & Johanna his wife	Taylour	vj^{d}
William Colley	--	iiij^{d}
Johanna Bythewater	--	iiij^{d}
Robert of the Chaumbire	--	iiij^{d}
Gilbert Kene & Isabella his wife	--	iiij^{d}
John	His servant	iiij^{d}
Agnes of Crofton	--	iiij^{d}
Johanna her daughter	--	iiij^{d}
John Catte & Agnes his wife	--	iiij^{d}
Roger of Shelley & Agnes his wife	--	iiij^{d}
John Adwyce & Alice his wife	--	iiij^{d}
John Bobkerre & Alice his wife	Bakester	vj^{d}
Isabella daughter of the clergy	--	iiij^{d}
Tax collected xxx.s x.d		

Stuart Poll Taxes 1641-1698

A flat rate was levied together with a graduated charge according to rank, occupation or office held, otherwise on their total assets. Jurowski et al. have a detailed list of amounts due by each rank for Charles I's poll tax for disbanding the English army in 1641 after the war with Scotland, and the three graduated poll taxes granted for military and naval payments during Charles II's restoration, in 1660, 1666-7, and 1677-8. Gibson & Dell list the few surviving returns for 1641, and Gibson (1996) similarly for 1660-1685.

However, the surviving documents at TNA are overwhelmingly communal assessments with no named individuals, although a few files of exemption certificates are available. Local archives have some contributors' lists, for example the Guildhall manuscript transcribed in Chart 8.

Stoate (1988) has transcribed the 1660 Poll Tax for Devon and in Alphington parish, after a long list of nearly 400 households there is the small list of those exempt with their reasons, see Chart 7.

Chart 7: Exemptions from Poll Tax in Alphington, Devon 1660

A rate made the 27th September 1660 for the raising of money by an act of Parliament for the disbanding of the forces by sea and land on the persons underwritten according to their estates and qualities viz: [Here is the list of 400 households] Collectors: George Churchill, William Venicombe, Richard Hayne, Thomas Walter. The Booke is £59.18.0. Crave allowances by certificate.	
From Sir William Courtney	£1.8.0
From Henry Northleigh esq	£1.4.0
Nicholas Ducke	8/-
Mrs Ann Prouze rated at Mamhead	1/-
Wid Pearse rated also elsewhere	1/-
Will Coche gon out of the parish	1/-
Mre Fleay by certificate	9/8
Mr Holder by certificate	12/-
Mr Risdon of Exeter certific.	6/-
George Clare by certificate	2/-
Mrs Taylor dead	1/-
John Webber & Will Lacie two polls not leaviable	2/-
[Total]	£4.15.8
They are to pay £55.2.4	

Further poll taxes were levied in

- 1689-1691—see Blackfriar's example Chart 8 and the printed transcript for Bromsgrove, Worcestershire (Broomfield).
- 1694—see facsimile of return for Eton College, Buckinghamshire in Markwell & Saul page 70.
- 1698—see facsimile of return for Wyradsbury, Buckinghamshire in Markwell & Saul page 71.

Chart 8: Blackfriar's, London Poll Tax 1689
City of London records at Guildhall film 0569946. Ms 7770

Those over 16 were charged 1/- but paupers were exempt. Servants were taxed on their wages although the value of these is unclear here.

A Copy of the Assesm't for the Poll Tax Pd to Mr Wagstaff at Guildhall Jun 21 1689	
Widd: Audsley and one child	2/-
Seth: Hardy and wife, lodgers	2/-
Will: Barrett and wife & three children	5/-
Ann Jones servant maid, for wages 3 (?)	2/6
Paul Dumolin, Peter Doyenne, lodgers	2/-
Isaac Porter & wife child & apprentice, lodgers	4/-
Peter Delamore, John Robinson, lodgers	2/-
Isaah Harris and wife, lodgers	2/-
Mrs Gosmer, Sarah Shaw, lodgers	2/-
Widd: Strode & two children, lodgers	3/-
A maid servant: wages 40 (?)	2/-
Peter Sambrook & wife & child, house, money & debts	£3.3s.0d

Poll Tax - 1990-1993

The poll tax was re-introduced in 1990 as the *Community Charge* but, as in the 14th century, evasion and riots ensued and it disappeared three years later. This poll tax was partly responsible for Conservative Prime Minister Margaret Thatcher's downfall.

Income Taxes

Income Taxes 1404-1504

A series of experimental taxes on income, chiefly from the profits of landowning, were tried in the 15th century. Rates varied from 2% to 10% and were raised from 1404-1489, those for 1411, 1428, 1431 and 1435 being in print (see Jurkowski et al.).

Income Taxes 1799-1802, 1803- 1816, 1842-date

Tax on personal income was first levied as a temporary measure from 1799 until 1802 at a rate of 2/- in the £(10%) to help pay for the war against France (see *A tax to beat Napoleon* online at: **www.inlandrevenue.gov.uk/history/taxhis1.htm**).

Unsurprisingly, it was revived in 1803 but then repealed in 1816, then reinstituted in 1842 and remains a major contributor to government coffers even though it is still a temporary measure and has to be re-enacted each spring. Individual income tax returns have not been preserved; nowadays they are kept for 6 years and then wiped from the Inland Revenue computers.

Alien Subsidies 1440-1512

Foreign merchants and craftsmen became unpopular in England towards the end of the *Hundred Years' War* (1338-1453) and a new poll tax was levied on foreigners, known as the *alien subsidy*. This was typically an annual levy of 16d per head for alien property owners and 6d per head for non-householders, but in 1449 higher rates were demanded for alien merchants (6s 8d) and their clerks (20d). Evasion was widespread, rates continued to rise and another category, the *alien brewer* was created in 1483. Children under 12, clerics and those who purchased *denization* were exempt. The Irish were not considered aliens after 1442, and exemptions were made for certain groups such as the Italian merchants (1483), Hanse, Spanish and Breton merchants (1483 and 1487). There are surviving inquests (enquiries), assessment rolls and accounts for all of the alien subsidies in TNA class E 179. Jurkowski et al. have photos of enquiries into aliens in Southampton 1468, and Northamptonshire 1469.

Certificates of Residence 1558-1625

Each taxpayer was only charged once for any tax, at his normal place of residence, for all of his possessions throughout the country. To prevent double-charging, *certificates of residence* were issued from the beginning of Elizabeth I's reign (1558) until 1625 and large numbers of them survive in class E 115, indexed by personal name. Examples are shown in Chart 9.

Chart 9: Certificate of Residence 1595/6

Exchequer - Queen's Remembrancer TNA E 115/125/176
Re: Subsidy granted by Parliament 19 Feb 35 Eliz 1592/3

Richard DASHWOOD of the Tythings of Tarrant Moncton within the hundred of Up Wimborne Moncton, [Dorset] assessed at £8 in goods where wth his familie at the tyme of the taxacion .... Was cormorant, resiant & abindinge.
Not to be taxed elsewhere
20 Jan 38 Eliz (1595/6)
Edmund Uvedale esq one of commissioners and signatories.
[He also had property in Dorchester, Piddletown hundred, Dorset].

Exchequer - Queen's Remembrancer TNA E 115/115/93
Certificates of Residence for Subsidy, Dorset.

Robert DASHWOOD of Moore Critchell is taxed at Morre Critchell in the hundred of Badbery at 30s each for the two subsidies now payable. The sd Robert Dashwood was there abiding with his household and family at the time of the sd taxation and for most part of the yeare before. This wee certifie to thende he may be discharged att Tarrant Mouncton where he also standeth charged towards the payment ....
25 Oct 1641.
Edmund Okeden one of the signatories.

Monthly & Weekly Assessments 1642-1680

Monthly or Weekly Assessments were instigated by a parliament free of royal control during the Civil War, and continued during the Commonwealth and for most of Charles II's reign. There were dozens of assessments raised for the defence of individual counties, and nationally for the parliamentary army, known as *the tax for Sir Thomas Fairfax's army*. The government also had to contend with rebellion in Ireland and a war with Spain and thus several assessments were levied during this period for these purposes as well, and all may have been recorded in one book by the local tax collector.

Some of these assessments had low thresholds so included a large percentage of the population, up to seven times as many as in previous assessments. There are a lot of surviving records, including those listing individual landowners and tenants with annual income from their land, taxes payable and personal estates.

The wage limit easily exempted the ordinary labourer. Aliens paid double, but if they were too poor for the assessment then they paid a poll tax of 2/8d. Gibson & Dell list the surviving assessments for 1641, and Gibson (1996) similarly for 1660-1685.

Jurkowski et al. have a beautiful example of an assessment for Sir Thomas Fairfax's army in 1645 for St. Mary Cray, Kent.

Unlike the subsidies, where a landowner was taxed only in his place of residence (but for all his lands or goods), the assessments were charged separately in each parish where he had property. This is important as it enables the researcher to build a picture of a man's total property. It also means that parish lists do not contain only parishioners, and they are not always distinguished in separate sections (Stoate 1988).

Decimation Tax 1655

This 10% tax on income from land was imposed on former Royalists during one year in the Commonwealth period. Other royalists had their estates seized with profits going to finance the parliamentarians in the Civil War; yet others were allowed to keep their estates but were banished from the realm.

Free & Voluntary Present 1661-1662

At the Restoration of Charles II parliament granted a one-time tax, not unlike the former benevolences, called the *free and voluntary present.* Citizens could contribute whatever amount they wished, up to a limit of £200 for a commoner and £400 for a peer, to support the king. Clearly it was not wise to refuse to contribute, but there are notes in the records which indicate that some were less than pleased at the king's return. Webb (1986) notes one Richard Peete of Fetcham, Surrey a reputed Quaker was *a man of very sufficient means, but would lay but 1 shilling.*

Samuel Pepys noted the following in his diary:

> *31 May 1661*
> *Great talk now how the Parliament intend to make a collection of free gifts to the King through the Kingdom; but I think it will not come to much.*
> *31 Aug 1661.*
> *The Benevolence proves so little, and an occasion of so much discontent everywhere, that it had better it had never been set up. I think to subscribe £20.*

Collections were usually made on town market days and P. M. Williams notes that many people chose to contribute with their remainders of the Commonwealth coinage, which had already been called in and was now worthless, or with counterfeit money. Since this was a free gift the collectors could hardly refuse anything and so the king's coffers were not as amply refilled as he had hoped!

Records containing at least the names and amounts contributed for nearly 40 English and Welsh counties can be found in class E 179. Many are found mixed in with the Hearth Tax Returns which were taken at the same time. Webb (1986) found that in Surrey, just over half of those paying Hearth Tax also contributed to the Present but the percentage in any one place varied from less than 25% to over 90%.

This may be due partly to political or religious differences, but also to the zeal of individual collectors. However, there were many who contributed to the Present who do not appear on the Hearth Tax Rolls, and a great advantage over many 17th century records is the

addition of occupations for most contributors to the Present. Chart 10 is an example from Titsey, Surrey. Williams has edited the returns for Norwich, Norfolk, and Gibson (1996) lists all known ones by county.

Chart 10: Free & Voluntary Present 1661-2 Titsey, Surrey [data from Webb 1982b]

The record shows only four people contributing:	
Phineas DARKNELL clerk	10/-
(Dame) Elizabeth GRESHAM	£6 3s 4d
Rob BEDFORD husb(andman)	3/-
Tho WHIFFIN husb(andman)	3/-

Royal Aids 1661-1834

Taxes paid to the crown. known as *royal aids*, were assessed especially during the first fifty years of the Restoration and an example from the surviving series for Bristol is shown in Chart 11.

Chart 11: 1665 Bristol Royal Aid Film 2094880

Bristol An assessment on the parish of St. Ewens for three pounds fiveteen shillings and fourpence ye moneth for three moneths com[m]encing the 29th September 1665.			
NAME	RENTS s....d	GOODS s....d	TOTAL s....d
--Rodard widowe	01..08	00..08	02..04
Jeremiah Hollway senr	03..00	05..00	08..00
Thomas Millard	01..04	01..04	02..08
John Robins esqe	03..06	02..06	06..00
Thomas Browne	01..00	00..04	01..04
Ffrancis Yeamans junr	01..08	01..00	02..08
Richard Hollester	01..00	00..09	01..09
Philipp Dorney	02..04	02..04	04..08
Thomas Wall	01..08	02..00	03..08
Sarah Bennett widowe	03..08	01..02	04..10
Robert Gilford	00..00	01..04	01..04
William Haines	00..00	01..02	01..02
Timothy Townsend	00..00	00..08	00..08
John Harris	00..00	00..08	00..08
Thomas Thomas in toto	00..00	00..00	02..10
Elienor Martin in toto	00..00	00..00	03..06
John Smith	01..06	00..10	02..04
Widowe Goodyeare for the house late	01..09	00..00	01..09
Nivholas Meredith in toto	00..00	00..00	02..08
Abraham Nicholls	02..00	00..04	02..04
Anthony Brereton	02..00	00..10	02..10
John Hollester	01..06	01..04	02..10
-- Nickins widowe	02..04	00..04	02..08
John Nicholls	00..00	01..00	01..00
Gilbert Moore in toto	00..00	00..00	02..04
John Llewellin in toto	00..00	00..00	02..00
Richard Clifford	02..00	01..08	03..08
Robert Webster	00..00	00..08	00..08
[Total}	3	1	4

Signatures Nich: Meredith
Fra: Yeamans junr

Signature with seals..... John Willoughby Maier
Walter Smily
Thomas Langton
John Bradway
Ricd Streamer (?)

Hearth Tax 1662-1689

This novel tax was granted to Charles II in 1662 as a permanent form of revenue assessed only indirectly on wealth. It was assessed on occupiers, not landlords, and was based on the number of hearths (including fires and stoves) in the dwelling and thus gives the researcher an idea of the size of each household, and by inference the relative affluence of the occupant.

In towns, especially, a house might contain more than one family. Two shillings (2/-) per hearth was paid by the occupier in two installments, at Lady Day (25 March) and Michaelmas (29 Sep). Smaller dwellings which were exempt included:

- Houses worth less than 20 shillings (£1) per annum and not paying parish rates.
- Those occupied by people on poor relief.
- Charitable institutions such as schools and almshouses.
- Industrial hearths, except smith's forges and bakers' ovens.
- Inmates of hospitals and almshouses.
- Private ovens and kilns.

In the records the number of hearths might be inaccurate, and might change from year to year; a rough guide to social groups follows in Chart 12:

Chart 12: Hearths and Status

HEARTHS	STATUS
8 and above	Gentry and above with many surviving examples today.
4-7	Wealthy craftsmen & tradesmen, merchants and yeomen, some of whose houses survive today.
2-3	Craftsmen, tradesmen and yeomen, very few of which have survived to modern times.
1	Labouring poor, husbandmen, poor craftsmen whose homes have long since vanished. One hearth could typically heat four small rooms, two up and two down stairs often occupied by two or even more families.

Those who were exempt were required to produce their *exemption certificates*, obtained from the parish clergyman, churchwardens and overseers of the poor and signed by two JPs (magistrates). The thorough researcher should therefore also check any collections of manuscript or printed *hearth tax exemption certificates*, which are sometimes grouped by county.

Those who are too eager to say *my ancestors were too poor to be in the tax returns* might pause to consider these exemption certificates; in Shropshire there were 62 at Stanton Lacy in 1670, and 118 in Ludlow in 1673. One might chart the rise and fall of family prosperity through looking at the exemptions as well as the returns (Atkinson).

An interesting exemption certificate for hearths stopped up appears in the Sussex Hearth Tax Returns for Michaelmas 1663. Charles de Beauvais, rector of Withyham, Co. Sussex (1639-1669), explains that two of his chimneys have been stopped up *since the Burning of our Parish Church, for the better accommodation of our Parishioners, who meate for Religious Exercises in my Halls and in my Parlour.* It is countersigned on the back by two magistrates, one of whom, John Baker, the rector vouches as *a Member of this Assemblie.*

In some places it appears that only non-paupers needed certificates if they were eligible for them. A printed exemption form was in use from 1670. After 1663 the lists may contain lists of chargeable and non-chargeable heads of households, but they may come as a block entry at the end of the hundred rather than parish-by-parish.

The Great Fire prevented the vast majority of the hearth taxes for 1666 being collected from the city of London. The list was made only a short time before the fire and showed 6326 hearths with only 299 having been paid for. Only 35 that had not been paid were in houses left standing.

The usefulness of the hearth tax for family historians is far greater in those years where the names of those considered sufficiently poor to be exempted were listed, as a relatively high percentage of the population is then included, an example of this is in Chart 13.

Chart 13: Leicester Hearth Tax 1664

Transcribed by Hartopp Film 0477390

BOROUGH OF LEYCESTER The Halfe Year's Duty of Hearth Money at Micha|elm|as 1664 Alderman Callis' Warde The whole of St. Nicholas Parish including Applegate Street and the Black Prince			
Ellen Bonnet	3	Samuel Marshall	1
John Coates	2	George Itches	2
Robert Spenser	3	Benjamin Stanley	2
Thomas Thompson	4	William Adcocke	3
William Tompson	6	Richard Springthorpe	2
David Deakins	1	Edward Burstall	3
Samuel Wilson	5	George Mountney gent	5
Widdow Herrick	1	Henery Mountney	1
Thomas Ward	3	Mrs Badger	2
Henery Coates	1	William Dane	4
Richard Leget	3	George Ball	1
John Huckle gent	2	Robert Langton	1
Mrs Mason	4	William Johnson	2
William Billers gent	5	Mr Atkasson	3
--- Atton widow	2	John Atton	3
Rowland Marlow	2	James Palmer	1
Thomas Lewin	3	Mr Duncomb	3
Edward Hunt senr	1	Henery Newbie	1
Edward Hunt junr	1	William Billings	2
Anne Cotes widow	1	Francis King	1
William Ward	2	William Coleman	1
Francis Imines	2	John Bradburie	1
Robert Ogden	1	John Tapper	3
Samuel Lufkin	1	Thomas Mason	2
Robert Browne	2	Samuel Wilson	1
Anthonie Biggs	2	David Deakins	1
Dannet Almond	3	John Blastocke	1
Richard Kirke	1	-- Grimes wid	1
Richard Seele	1	Returned no charges	

The remainder are termed Paupers their assessments being cancelled			
William Herricke	1	Mary Browne	1
Katherine Wood wid	1	Anne Kirke wid	1
Robert Rideings	1	Richard Coleman	1
--- Read wid	1	William Cooper	1
William Ferne	1	Thomas Ozin	1
John Blastock senr	1	--- Abbot wid	1
Robert Browne	1	William Aston	1
--- Almond wid	1	Robert Turner	1
--- Aslin wid	1	Jone Burstall wid	1
Robert Webster	1	Elizabeth Kirke	1
Thomas Cooper	1	Richard Coleman	1
Timothy Dawes	1	Richard Imenes	1
Ellen Dawes	1	--- Guy wid	1
--- Ball wid	1	Bartholomew Sheers	1
John Brian	1	John Paine	1
The sum charged 1 shilling			

Although intended to be a permanent source of government revenue when introduced by Charles II after his restoration it was very unpopular, perhaps because it (along with the contemporaneous excise tax) was a tax on consumption, but also because the constable was permitted to enter their house and count the hearths—a concept repugnant to any Englishman! The tax was described in the abolishing Act (1688) as *not onely a great depression to the poorer sort but a badge of Slavery upon the whole people exposeing every mans house to be entered into and searched at pleasure by persons unknown to him.*

Cases are known where hearths were blocked up for the inspection and unblocked afterwards, and magistrates were keener on preventing hardship by granting exemption certificates than on collecting the king's

revenue. State Papers are full of stories of violence towards collectors, also known as *chimney men*.

Returns had to be made to the Justices of the Peace by the village constables and tithingmen. The system of collection and the difficulties encountered are related by Howell, Pearl (1991 Part I, Rosewarne, West (1986) and by Jurkowski et al. who also illustrate a page of the Lady Day 1666 hearth tax for the city of London. The latter shows the king's baker, Thomas Farrinor on the east side of Pudding Lane, with five hearths and one oven, where the Great Fire started on 2nd September 1666. The Hearth Tax was repealed in 1689 by William and Mary and replaced by further new forms of taxation.

The original assessment records only survive for the counties of Devon, Essex, Kent, Lancashire, Middlesex, Warwickshire and Westmorland, and Caernarvonshire (in Wales) and these are at their county record offices. They may include information from periods where national records are deficient, such as 1675-1688.

For the rest of the country, the genealogist will be consulting the *Exchequer duplicates* of the assessments, which are more legible than the parish constables' returns to the Quarter Sessions. These are the lists of names and numbers of hearths and are very bulky.

In addition there are several other types of documents relating to the Hearth Tax:

- Accounts of payments for the collection areas.
- Schedules of arrears of payments.
- Particulars of accounts.
- Record of the Exchequer tallies of receipt.
- Auditors' miscellanea.
- Exemption certificates.

These can be found mostly in class E 179 at TNA, through the online E 179 database. The description includes the word *names* if nominal returns are included, the others are only accounts.

Virtually no nominal returns survive (Hey) for the period (1666-1669) when it was administered by receivers (tax farmers who paid a fee to the government and then collected the tax). Tax farmers were not required to send their assessments to the Exchequer, and were hampered by outbreaks of the plague and the destruction of their office in the Great Fire of London which also diminished the hearth revenues from the City of London. Many of the most informative returns have been published; those from 1662-1666 and 1669-1674, the most complete being that for 25 March 1664.

Status may be shown for gentlemen, esquires, clerks or widows as in Chart 13.

Although occupations are not usually given, they are sometimes shown to differentiate those with common names, and the presence of forges and ovens identify bakers (Thomas Farrinor, above) and smiths such as *Richard Cheete of Upper Tockington, Gloucestershire 1671 assessed at 1 hearth and 1 forge.*

The hearth tax contributors in Brighton, Sussex were listed by area and a number of notes give extra information on occupations or status, as shown in Chart 14.

Chart 14: Hearth Tax Returns 1664 for Brighton, Hundred of Whalesbonne, Sussex
[data from Burchall 1980]

AREA	NAMES & NOTES	HEARTHS
Midlestreet on the Cliffe	Tho Baker seaman	1
	John Baker seaman	3
	Thomas Masters lost at sea 1664/5	2
	Mary Jenner widd	1
West Street	Elizabeth Gold widd	2
North Street	Edward Lowe clerke	6
	John Friend senior	1
	John Friend junr	2
	John Friend carpenter	1
Hempsheres	Edward Fiveash	5
Midlestreete	John Bennat gen'	2
Under the Cliffe	George Pearce	2
	John Pearce	2
On the Cliffe	Henry Beach junr (ye Towne house)	4
On the Steane	Thomas Chisman	3

Amongst the Hearth tax papers for Cornwall is a white leather bag containing schedules of Constables Arrears, that is those taxes that the constables have not yet collected. They are divided into

I. Schedule of Persons' Arrears - Hopeful
II. Schedule of Persons' Arrears - Desperate

The term desperate being used of any amount unlikely to ever be received. Various taxes of Compton, Hampshire have been transcribed in one volume (film 1544503), for example those in Chart 15.

Chart 15: Hearth Tax 1673 Compton, Hants

Sir Robert Worsley	10	William Meres	2
Ditto	4	and a forge	1
Ditto	1	Gervase Newbald	4
Mr Burt	7	(Jerome Newbolt)	
William Williams	3	John Calloway	3
JohnCreman	3	Thomas Ford	1
Richard Goldfinch	4	Widow Symms	2
Francis White	5	William Meres	1
Richard Martin	3	Mr Taylor	11
William Greene	1	Mr Ward	6
George Hide	2		

List of Exemptions c 1670

These persons under written receive ye constant almes of ye parish of Compton

Widow Annell	William Cuell
Barbara Overton	Henery Saite
Widow Jelly	Petter Beane
John Elcocke	

[signed] George Hide churchwarden

The Devon Hearth Tax Returns for 1674 have been transcribed by Stoate (1982) but much is missing or illegible. My Dashwoods should have been in Exeter and that is missing, and not one Chowins of any spelling are on the surviving lists of contributors or paupers! Were the returns just illegible or did my folk evade the tax as many did?

Gibson (1996) has listed all known extant Hearth Tax returns as well as other contemporary lists by county, including the printed editions, and many originals and transcripts have been filmed. TNA research guide D32 is a useful resource.

The *hearth tax returns* form the biggest set of records about the population of England & Wales between Domesday and the 1801 census. They compensate in several ways for the deficiencies and haphazard records of the civil war and commonwealth period, and are also useful in finding families who were split up as a result of those hostilities.

The University of Surrey has founded a *Hearth Tax Centre* at its Roehampton campus to promote research into late 17th century society using the Hearth Tax records. It is creating a huge database of all the surviving information including assessments, returns and exemption certificates. It has also arranged for conservation and microfilming of those at TNA, and distribution to all county archives so they are more widely available (Gibson (2001), Spufford, Wood (2002).

In addition, county volumes are being published by the British Record Society in conjunction with the county record societies, starting with:

- Cambridgeshire Returns Michaelmas 1664 (Evans & Rose).
- Kent Assessments Lady Day 1664 (Harrington & Rose).
- Norfolk Exemption Certificates for Norwich, Thetford, Yarmouth and King's Lynn 1670-1674.
- County Durham Lady Day 1666 and Lady Day 1674.
- Northumberland Lady Day 1666.
- Cumberland, Westmorland & Furness (a district in NW Lancashire bordering on Westmorland).
- Huntingdonshire Michaelmas 1664 and 1674.
- Northamptonshire Michaelmas 1664 and Lady Day 1674.
- Essex Michaelmas 1666
- Worcestershire
- Lancashire
- Warwickshire 1666
- Wiltshire.

Land Tax 1692-1963

A tax on income from land, typically 20%, collected by county authorities from 1692 until 1963. The records for 1780-1832 are the most useful for genealogists as they were better written and preserved since they were also used as *electoral registers* (Pearl 1991 Part III). Generally there are more people occurring on the land tax lists than for *window taxes*, but a disadvantage is that the term occupier can mean owner, owner-occupier or tenant in the land tax.

Surviving Land Tax records were listed by county by Gibson (1996), and an enhanced list appeared in 1998 (Gibson, Medlycott and Mills) which has an excellent introduction. Downs gives a lovely example of using these assessments to verify her pedigree. Land Tax is dealt with more fully in the author's *Researching English Land Records*.

Registration (or Marriage) Tax 1695-1706

This tax on parish register entries was levied *for carrying on the war with France*. It was on a sliding scale according to status, with a basic rate of 2/- for a christening, 2/6d for a marriage and 4/- for a burial. This rose to the considerable sum of £30 for the baptism of a duke's eldest son, and £50 for a duke's marriage or burial. All births (not just those being christened in the Church of England) were to be notified to the parish incumbent for a fee of 6d - because of loss of income to the parish priest by those baptized by Dissenting ministers.

Such books are rare but *notifications* can often be found in the parish registers. It has been suggested that the regulations were too complex and defied the abilities of many parish clerks; it was found to be unenforceable and repealed after a few years. Genuine paupers were exempt from paying, so during these periods the letter *P* for pauper appears next to many christening or birth entries. Another effect was that when the tax was lifted, whole families of children came for baptism together.

Annual dues were also imposed on bachelors over the age of 25 and childless widowers by this act. Few records survive but those known are listed by county by Gibson (1996).

The Registration Tax effectively required a complete enumeration of the population as of 1695. Survival of these records is poor for most parts of the country, however the largest and most important return, from the city of London contains 80 of the 97 ancient parishes *within the walls* (Glass) and 13 parishes within the City but *outside the walls* (typescript index at Guildhall Library).

Each household is recorded showing the relationship of each person to the head, and in some parishes occupations and streets are also given (Harvey 1998). An example from the reign of Queen Anne is shown in Chart 16 where it can be seen that it enables entries from parish register to be grouped into families.

Chart 16: Registration (Marriage) Tax 1704 St. Benet Sherehog, City of London Film 0569946

St. Benet Sherehog

An Assesment made upon the Inhabitants of the Parish aforesaid ... ... to an Act of Parlament Intituled an Act for granting to Her Majesty ... Rates and Duties upon Marriages, Births, & Burialls, and upon Batchelors, & Widdowers, for the terme of Five Years for Carrying on War against France wth Vigour, as of severall other Acts of Parliamt relating Thereunto

Names, Sir Names & Degrees	Marriages	Births	Burialls	Batchelors
Wm Gilbourne Batchlr £600	*1..2..6*	*0..12..0*	*1..04..0*	*00..06..0*
Mary Gilbourne			*0..14..0*	
Ann Gilbourne			*0..14..0*	
Margarett Smith servant			*04..0*	
Elizth Gittings servant			*04..0*	
Wm Bearcorft			*04..0*	
Jos: Walter Batchelr			*04..0*	
Charles Brown £600		*0..12..0*	*1..04..0*	
Elizth his Wife			*0..14..0*	
John his child			*0..14..0*	
James his child			*0..14..0*	
Elizabeth his child			*0..14..0*	
James Hubbert			*0..14..0*	
Jno Skinner servant			*04..0*	
Hannah Alderson servant			*04..0*	
Rebeccah Dedderidge			*04..0*	
Jonath^{n} Wintrup		*0..2..0*	*04..0*	
Ann his wife			*04..0*	
Jonathan his child			*04..0*	
Waite his child			*04..0*	
Elizabeth his child			*04..0*	
Susann Johnson a servant			*04..0*	
Tho: Brookes Batchelr £600	*1..2..6*		*1..04..0*	*00..06..0*
Christian Brookes			*0..14..0*	
Frances Brookes			*0..14..0*	
Thomas Tubb servant			*04..0*	
Sarah Turner servant			*04..0*	

1696 returns for the whole of the city of Bristol have been published by the Bristol Record Society (Ralph & Williams). Other survivals (for example Leicester, Shrewsbury, Southampton, and 16 Wiltshire parishes) are listed by Gibson (1996), and Medlycott (1991) reports on those for 1698 for Buckfastleigh and Ringmore in Devon.

There would seem to have been a renewal of government interest in taxing bachelors in 1815 according to the following item from The Examiner, Sunday 26 Feb 1815.

> *Marriages: Lately at Croydon, Surrey, Mr. Wheelwright of Prospect Row, Birmingham aged 66 to Miss Eliz. Goodman of Mitcham, Surrey aged 59, after a courtship of 39 years.....It is a well-known fact [adds our correspondent] that this match was finally settled in haste, in consequence of the proposed increase of taxes on bachelors.*
> [Note: IGI extracted entry 25 Feb 1815 St. John the Baptist, Croydon. William Wheelwright & Elizabeth Goodman.]

House Tax 1696-1834

Imposed at the same time as the *window tax*, and often collected together, the *house tax* assessed a flat rate on occupiers of inhabited dwellings who were liable to church and poor rates. This was increased in 1778 with an additional charge based upon rateable value, and the house tax was repealed in 1834. An example for Rotherham is given in Chart 17, which should be compared with the contemporary *window tax* for the same area. (Chart 20).

Chart 17: House Tax 1780 for Rotherham, Yorkshire Film 1564694
Extracts from first page only.

An Assessment laid upon the Inhabitants of Rotherham for a Duty upon Houses for the year [1780]			
OCCUPIERS	**PAYMENTS RECEIVED?**	**? TOTAL PAYABLE**	**? DUE HALF-YEARLY**
Sam[l] Tooker esq	✓✓	16	8/-
T. Mirfin Waterhouse	✓✓	12	6/-
Thos Spencer	✓✓	6	3/-
Henry Kendrick	✓✓	7	3/6
Thos Taylor	✓✓	5	2/6
Wm Leasley	✓✓	6	3/-
Jos: Midlam	✓✓	8	4/-
Mr Turner	✓✓	9	4/6
Mr Jubb	✓✓	10	5/-
Rob[t] Hunt	✓✓	10	5/-
Lydia Midlam	✓✓	5	2/6
Mr Foljambe	✓✓	15	7/6
Mr Johnson	✓✓	5/10	2/9*
Mr Cundell	✓✓	5/10	2/9*
Mr Drake	✓✓	10/-	5/-
John Turlon	✓✓	6/-	3/-
George Hoyland	✓✓	5/-	2/6
Tho[s] Bradley	✓✓	5/-	2/6
Richd Law	--	5/-	2/6

The columns do not have headings. The check marks on all except one entry are probably for payments received. The third column is in all except two cases (*) double the last one thus I have theorized that they represent the total and semi-annual dues respectively. Examples of house taxes from the early 19th century are also given in Charts 28 and 29.

Window Tax 1696-1851

In 1696 a new Window Tax replaced the hated Hearth Tax, ostensibly to cover the cost of re-minting the damaged coinage of the realm. At least the assessors did not have to enter dwellings to count the windows, so it was less invasive than the *hearth tax*. House occupiers were taxed on the number of their windows, as indicated in Chart 18. Not all windows were liable to tax; for example service rooms such as dairies and shops and businesses attached to dwellings were exempted at various times.

Chart 18: Window Tax Rates

DATE	WINDOW TAX
1696-1746	Basic 2/- per household (0-9 windows) and 10-20 windows paid a further 8/-.
1747-1824	Basic 2/- per household and 10-14 windows paid an extra 6d per window. 15-19 windows paid an extra 9d per window. 20+ windows paid an extra 1/- per window.
1825-1851	Same, except those with 0-7 windows were exempt from window tax.

However, there were problems defining what was a house and what was a window. The Journal of Felix Farley of Bristol 1804 contains this droll entry:

> *Window Tax: In answer to the enquiry of an old correspondent, whether his spectacles are to be considered as one or two windows, he may rest assured they will be charged as two lights, if the space between them exceeds nine inches.*

It was also common to brick up certain windows to avoid the tax, and such cases are still visible today. Cole (2003) reports that in Devizes, Wiltshire the inhabitants actually painted the bricks in black and white to resemble the missing sash windows! These factors make yearly comparisons difficult, but any sudden large changes in numbers of windows would indicate building or demolition activity of some kind.

The window tax was particularly hard on old manor houses pierced with innumerable windows and skylights. Window and house taxes fell only on those liable for church and poor rates and fewer people were liable to window tax than land tax, but they are almost all the occupiers of the dwellings. The window tax is more likely to give us a mental picture of their dwelling and status than the amount of money assessed for the land tax.

Assessments of the *window tax* have not survived as well as those for the *land tax* because they were not needed for voting purposes as the latter were from 1780-1832. Two notable *Window Tax* lists exist in TNA in class T 38 and appear to be a sample of urban and rural districts preserved from the vast quantities previously held by the Treasury archives:

- St. James Piccadilly, Westminster for 1736 giving 3,600 names.
- County of Westmorland 1777 with 5,449 names.

In addition there are the window and other tax returns for aliens and Roman Catholics who had to pay double taxes up to 1830, which are in class E 182.

There are many more window tax records in quarter session, city, borough, parish and private archives, (notably those for one-third of Wiltshire for 1748 in the Earl of Pembroke's Archives), and many have been filmed. The extant window tax lists were listed by county by Gibson (1996), there is a good discussion and list by Medlycott (1993) and an enhanced list appeared in 1998 (Gibson, Medlycott and Mills).

Bristol has an almost complete assessment for 1696, the 1777 Window Tax Assessments for South Westmorland have been published by Lowis, and a 1780 example from Cheshire is given in Chart 19.

Chart 19: Window Tax Returns for Capenhurst, Shotwick, Cheshire 1780 Film 1594142

Window Tax Ssesment [sic] for the Township of Capenhurst for the Year 1780		
NAME	**WINDOWS**	**ASSESSMENT £ s d**
Saml Lewes	6	0...3..0
Saml Edwards	7	0...4..2
Jos Wilbraham	4	0...3..0
Widow Dracott	4	0...3..0
Robt Jones	6	0...3..0
Richd Chalenar	6	0...3..0
Jno Fearnal	6	0...3..0
Wm Brown	10	0..11..4
Edward Spencer	9	0...9..0
Jno Knowles	9	0...9..0
Widow Whealey	8	0...7..0
Jos Jones	10	0..11..4
Wm Washington	6	0...3..0
Wm Milling	4	0...3..0
Richd Brown	7	0...4..2
Jos Street	6	0...3..0
Jno Baxter	7	0...4..2
Jno Humphres	6	0...3..0
[Total]		[£]4...5..4
[signed] Saml Reece, Saml Lewes Assesors [sic] Signed & sealed] Jno Glegg		

Slightly different headings were used in Rotherham, Yorkshire in 1780 (Chart 20):

Chart 20: Window Tax 1780 for Rotherham, Yorkshire Film 1564694
Extracts from first page only. The check marks on all except one entry are probably for payments received in two halves.

An Assessment laid upon the Inhabitants of Rotherham for a Duty upon Houses Windows and Lights [1780]			
OCCUPIERS	**LIGHTS**		**DUTY**
Mr John Kay Eastwood	14	✓✓	1..4..0
T. Mirfin Waterhouse	17	✓✓	1..8..6
Thos Spencer	10	✓✓	0..1..4
Henry Kendrick	7	✓✓	0..4..2
Thos Taylor	6	✓✓	0..3..0
Richd Law	6		0..3..0
Revd Mr Lloid	18	✓✓	1..10..0
Martha Lewis	7	✓✓	0..4..2
Lydia Midlam	10	✓✓	0.11..4
Mr John Foljambe	22	✓✓	2..1..6

On comparison with the first page of the Rotherham *house tax* (Chart 17) some of the same names appear, but it is not known whether the same route was taken by the tax collector, or whether some people were exempt from one or other tax. However Richard Law seems to have paid neither tax! Lists of defaulters also survive as in Chart 21.

Chart 21: Window Tax Defaulters Malden, Surrey 1750 Film 1471052

Defaulters 1750			
Tho Saunders	0....9..0	Mr Pratt	0....7..0
Wid. Reeves	1..14..0	Ant^{y} Sloan	0....2..0
Rich^{d} Vincent	0....8..0	Tizzard	0....2..0
Jn^{o} Knight	0....9..0		

Georgian Assessed Taxes

A number of taxes on consumables, the so-called *assessed taxes*, were introduced during the reigns of the four Georges who reigned sequentially from 1714-1830. To give the flavour of the times the instructions for carrying out the 1793 Act are reproduced in Chart 22, and corresponding examples of filled out printed forms in Chart 27. Individual manuscript sheets or forms for each tax were used for most of the 18th century, but from 1784 their collection was amalgamated and large columnar forms in books, such as those used to create charts 28 and 29, supplanted them.

Chart 22: 1793 Acts for Taxing Servants, Horses & Carriages Adlington, Cheshire Film 1594142

In pursuance of an Act of the 25th of His present Majesty, for granting a Duty upon all Male and Female Servants retained or employed in the several Capacities following: Maitre d'Hote, House Steward, Master of the Horse, Groom of the Chamber, Valet de Chambre, Butler, Under-butler, Clerk of the Kitchen, Confectioner, Cook, House-porter, Footman, Running-footman, Coachman, Groom, Postillion, Stable-boy, Helpers in the Stable, Gardener not being a Day-labourer, Park-keeper, Game-keeper, Huntsman or Whipper-in; Waiters in Taverns, Coffee-houses, Inns, Ale-houses, or any other Houses licensed to sell Wine, Ale, or other Liquors by retail, (other than occasional Waiters), or by whatsoever Name or Names Male Servants really acting in any of the said Capacities shall be called, whether such Servants have been employed in one or more of the said Capacities, or in *any other Business jointly* with one or more of the said Capacities of a Servant:

And also by another Act of the 25th of the present King, for transferring the Receipt and Management of certain Duties on Horses, Carriages, Waggons, and Carts, from the Commissioners of Excise and Stamps, to the Commissioners for the Affairs of Taxes;

You are required to make out, within Fourteen Days of the Date hereof, a List of the greatest Number of Male and Female Servants, Horses, Carriages, Waggons, and Carts, that have been kept, retained, used, or employed by you at any one Time, or by any Lodger or Inmate living in your House, *between the 5th of April 1790 and the 5th of April 1791*;

Which List must be signed by yourself, expressing the Christian and Surnames of the Servants, together with the Capacities in which they severally served:

And in pursuance of the before-mentioned Acts you are further desired to deliver to me at the same Time a Declaration, signed by yourself, of the Number of Male and Female Servants, Horses, Carriages, Waggons, and Carts you mean to pay for in any other Parish or Place, under Pain of incurring the Penalties recited in the said Acts.
Dated at *Adlington* this 25 Day of April 1793.

[Signatures of two Assessors] *John Whiston*
Geo Pickford

Carriage Tax 1747-1782

Anyone possessing a horse-drawn conveyance excepting farm vehicles, trade carts and wagons was taxed on it from 1747 until 1782. Charges varied for:

- Four-wheeled carriages
  - For private use (£6)
  - Additional bodies, same wheels
  - To let to hire
  - Post chaises
  - Stage Coaches
- Two-wheeled carriages
  - Basic two-wheel carriage (£3-5)
  - Drawn by eight or more horses or mules
  - Additional bodies, same wheels.

Example are shown in Chart 27 and by Hawkings (1999).

Gold & Silver Plate Tax 1756-1777

Tax was payable by those owning 100 ounces or more of silver plate, that is real silver, not the electro-plated variety invented in the mid-19th century. I have found references to actual taxes for 1756-1777 but Hawkings says it was not repealed until the 19th century, but does not specify a date. In TNA Treasury papers class T 47 there are records of the taxpayers from 1756-1762 arranged by areas of collection, but not by county. It is not surprising that there were some who tried to avoid payment, and defaulters lists are extant for 1757-1768 and 1776 which give names and addresses, date of letter and answer and a summary of the answer such as

Will weigh his plate and if he has 100 oz will enter it, or *Dead - plate divided among his relations.*

Playing Cards and Dice Tax 1711-1960

There was such a tax but I cannot find any extant records.

Male Servants Tax 1777-1852

From 1777-1852 a tax was levied on the roughly 25,000 gentlemen employing about 50,000 male servants, although those engaged in husbandry, trade or manufacture were exempted. The rates varied from year to year; in 1779 tax was one guinea (£1. 1 shilling) per servant as shown in Chart 23. Records can be found in various archives. The Society of Genealogists holds a nine-volume collection of records of those paying the Male Servants Tax in 1780, almost a *Who's Who* of every town and village in England for that year; however the servants' names are not recorded in this collection.

Chart 23: Tax on Male Servants 1779 Rotherham, Yorkshire Film 1564694

In pursuance of the Act of the 17th Year of the Present King for granting to his Majesty a Duty upon all male servants retained or employed in the Several Capacities following in the Township of Rotherham 1779				
Master's Names	***Servants names***	***Qualities***	***No***	***Tax***
Saml Tooker esq.	*Wm Duckenfield* *Thos Finch* *John Davison*	*Groom* *Footman* *Gardener*	*3*	*3..3..0*
Mr. Drake	*Timothy Swift*	*Groom*	*1*	*1..1..0*
Saml Halls Harner	*Joshua Kinder* *Dennis Wragg*	*Footman* *Groom*	*2*	*2..2..0*
1Notley Rozor	*Robt Wasteneys*	*Footman*	*1*	*1..1..0*
Mr. Turner5	*Godfrey Guthrel*	*Footman*	*1*	*1..1..0*
Mr. Booth	*David Bellamy*	*Footman*	*1*	*1..1..0*
Mr. Wilkinson	*John Bramold*	*Stableboy*	*1*	*1..1..0*
Mr. Bower	*Saml Taylor*	*Footman*	*1*	*1..1..0*
Mr. Tunnicliff	*John Smith*	*Footman*	*1*	*1..1..0*
Mr. Foljambe	*Val[e] Brien*	*Footman*	*1*	*1..1..0*
Mr. Culforthay	*John Eden*	*Groom*	*1*	*1..1..0*
[Total] *£14..14..0*				
Mr. Wm Ball				
Mr. Jas Hirst				
Confirmed by us [signatures] C.S. Duncombe, J. Woodyeare, G. Cooke *John Clarke, Thos Gillot Assessors* *Jos: Johnson. Wm Jubb Collectors*				

Stamp Act Tax 1783-1794

This was another government-imposed tax of 3d on all entries in parish registers except those of paupers who were exempt. The incumbent was allowed to collect 10% for his trouble. There was a consequent drop in registrations and a rush to register after its repeal in 1794. A notation of *Pd.* or *Pd. 3d* during this period indicate that the tax had been collected; but a large letter **P** indicates that the parson classed them as paupers (some incumbents were more generous than others in this regard). It may be noted in the registers as stamp duty, but this is not to be confused with the *Stamp Duty* of 1765 (see under *Duties*).

Chart 24: Stamp Act Tax Begins 1783

St. James, Piccadilly, Westminster, Middlesex
Between 1st and 2nd October 1783
Here begins the Stamp Duty

Horse Tax 1784-1874

Pleasure horses, including racehorses, but not working horses were taxed for 90 years from 1784 to 1874, an example from the first year is in Chart 25. Charges varied for:

★ Horses for riding (£1.8s.9d)
- Horses exceeding 12 hands (height)
- Horses not exceeding 13 hands
- Rode by bailiffs
- Rode by butchers
- Let to hire
- Race horses
- Horses exempt

★ Other horses and mules
- Horses 13 hands or more
- Mules
- Horses exempt

In 1785 an Act exempted those occupying a farm worth not more than £150 a year rent in which the horse was used only for riding to church or market. The yearly exemption rate was reduced to £20 in 1802 and thus many more owners were taxable.

Chart 25: Horse Tax, Great Bromley, Essex 1784
[Selected entries from Felgate, who shows original]

A true copy of the REGISTER of all Persons residing in the Parish of *Great Bromley* in the County of ESSEX who have paid the Duty for any Horse, Mare, or Gelding, kept for the Purpose of riding, or for the Purpose of drawing any Coach, Berlin, Landau, Chariot, Calash, Chaise, or any other Carriage by whatsoever Name such Carriage is now or may hereafter be called or known, (for or in respect whereof any Rate of Duty under the Management of the Commissioners of the Excise, now is or are made payable by any Statute now in force,) together with the Number of Horses each Person hath so paid for, and the Times when the same were so paid.

Times when Duty paid	Persons Names	Number of Riding Horses	Number of Draught Horses
20 Oct 1784	*Henry Gardner*	*one*	-
20 Oct 1784	*Sir George Mannock bart*	*One*	*Two*
27 Oct 1784	*Nicholas Bundock*	*One*	-
27 Oct 1784	*John Gardner*	*One*	-
27 Oct 1784	*Revd Erasmus Warren*	*Four*	*two*
9 Oct 1784	*Thomas Brown*	*One*	-

There was also a *horse dealers' duty* for example in 1829, but it is unclear whether this was paid to get a licence.

Shop Tax 1785-c 1798

Levied on all tradesmen having premises and no doubt responsible for some going out of business. An example of shop tax (with servants, horses, carriages and wagons) for 1787-1798 for St. Martin-in-the-Fields, Westminster, Middlesex can be found on film 1785970.

Female Servants Tax 1785-1792

Households employing female servants were taxed one guinea on each one. This tax had nasty effects on the labour market and only lasted for seven years before it was repealed.

Armorial Bearings Tax 1793-1882

From 1793 to 1882 a tax was levied on those carrying armorial bearings, whether or not they were valid. The charge was 2 guineas for arms borne on carriages and 1 guinea if borne in any other way, as on a signet ring. One source suggests that it wasn't abolished until 1945.

Hair Powder Tax (or Duty) 1795-1861

In the last years of the 18th century those who used hair powder, (to keep wigs white), had to pay a guinea to £1.3.6 for a licence to do so. The records are usually done by household with the head paying for his family and those servants required to wear wigs. Exemptions included the royal family and their immediate servants, army officers, clergymen, dissenting ministers, and any person in holy orders not possessing an annual income of £100. Wigs quickly went out of fashion in the early 19th century, although the tax was not abolished until 1861.

Chart 26: List of Hair Powder Certificates Issued, Northumberland 1795 Film 0252486

Notes: The terms housekeeper and inmate have different meanings than nowadays. Consecutive certificate numbers show those within a household. The previous page probably shows certificate #82 as Edward Charlton.

Northumberland* District, *Thomas Davidson* Distributor Certificates for using Hair Powder issued for the Year *1795			
Parish of Hexham [selected entries]			
Certificate #	**Date**	**Persons Names**	**Description**
83	*May 29*	*Charlton, Mary Ann*	*Wife*
84	*"*	*Dº, Dorothy*	*Dau of Edwd*
16	*May 16*	*Stokoe, Clara*	*Wife of Thoˢ housekeeper*
Parish of Heddon on the Hill [selected entries]			
923	*May 26*	*Bewicke, Calverly*	*Housekeeper*
393	*"*	*Dº, Margaret*	*Wife*
394	*"*	*Bewicke, C. for William Michell*	*Servant*
439	*"*	*Bewicke, Robert*	*Housekeeper*
Parish of Kirkwhepington [complete]			
58	*May 18*	*Aynsley, the Right Honble Lord Chas*	*Housekeeper*
59	*"*	*Dº, Lady*	*Wife*
60	*"*	*Mitford, Mary*	*Inmate*
484	*"*	*Ord, John*	*Housekeeper*
61	*"*	*Robinson, John*	*Brother to Lord A.*
507	*May 26*	*Swinburn, Sir J.E.*	*Housekeeper*

Dog Tax 1796-1882

A tax on the possession of dogs, used for hunting (and poaching) was levied from 1796 until 1882. It is not clear whether working dogs such as those used by shepherds and to draw carts were included. Many dogs were turned out on the street.

Charges varied according to the dogs' purpose:

- Greyhounds (£1).
- Other dogs, or where two kept.
- House dog, where one kept.
- Packs of hounds.

Clocks & Watches Tax 1797-1798

Those in possession of clocks and watches were taxed on them in 1797 in order to raise revenue for the Napoleonic Wars. The effect on the horological business was so disastrous that it was repealed after nine months (De La Mare & Jessup).

Amalgamated Tax Collection from 1784

Printed books of forms for the amalgamated assessed taxes were used from 1784; a summary of one for Adlington, Cheshire appears in Chart 27.

Chart 27: 1790-1791 Tax Forms for Servants, Horses & Carriages Adlington, Cheshire

Film 1594142

Male Servants Names	Qualities	No	Female Servants Names
William Roycroft	*Valett*		
Jonathan Kenarly	*Coachman*		
Carriages with Four Wheels	*1*	Horses	*4*
Carriages with Two Wheels	-	Waggons Carts	- -
John Whiston for John Legh Esqr			
Male Servants Names	**Qualities**	**No**	**Female Servants Names**
Henry Lomas	*Butlar*		
Richard Jackson	*Gamekeeper*		
Cornelius Pratt	*Gardinger*		
Samuel Bann	*Coachman*		
Carriages with Four Wheels	-	Horses	*2*
Carriages with Two Wheels	-	Waggons Carts	- -
John Whiston for Mrs Eliz: Legh			

One for Malden, Surrey in 1829 (Chart 28) has space for the name and occupation, then numerous columns for:

- Window tax
- House tax
- Male servants tax
- Carriage tax
- Horse tax
- Dog tax
- Horse dealers tax
- Hair powder duty
- Armorial bearings duty tax
- Then totals assessed and paid each half year.

Chart 28: Summary of Malden Taxes 1829
Film 1471052
This tax collector did not fill in the occupations column.

Rev Hy Williams
35 windows for which he paid £11.18.3
£30 rental - paid £3.7.6 house tax

Edward Bowry
15 windows - paid £3.10.09
1 horse of 13 hands or more - paid 10/6
1 other dog - paid 14/-

John Hill
£12 rental - paid 18/- house tax

John Fras Hards
£12 rental - paid 18/- house tax

James Machell
1 house dog - paid 8/-

Wm Simmonds
£12 rental - paid 18/- house tax
1 other dog - paid 14/-

John Wakeford
1 horse of 13 hands or more - paid 10/6
2 other dogs - paid £1.8.0

Francis Bowry
1 other dog - paid 14/-

An identical book used in Bristol in the early 1800s does have the profession/trade of the occupants filled in, see Chart 29.

Chart 29: Taxes on Occupants of Queen Square, Bristol Film 2094880

Summary of taxes only noted here

NAME	OCCUPATION	TAXES LEVIED	TOTAL
Capt Keppell	--	Window, house, dog	£ 7. 2.9
Mrs Hitchings	--	Window, house	£ 7 6.0
J. Chappell	Lodging house	Window, house	£ 9.16.6
Thos Bradly	Lodging house	Window, house	£ 6.17.6
Wm Phillips	Timber merchant	Window, house	£ 8. 8.6
Geo Granger	Cooper	Window, house	£ 9 3.4
Elizth Hankins	Lady	Window, house	£ 5.18.0
H.C. Quinton	Merchant	Window, house, horses (servants deleted)	£14.18.4
T & J Hellican	Merchant	Window, house, dog	£15..6.6
Benj^{n} Sykes	Merchant	Window, house	£ 9.12.6
Wm Winter	Surgeon	Window, house	£12..8.0
J. Grace jun^{r}	Corn factor	Window, house	£ 6..9.3
Jos^{h} Steel	Corn factor	Window, house	£12.19.1
Steel & Grace	Corn factor	Horse, (servants deleted)	£ 1..1.0
Har^{t} Page	Lodging house	Window, house, horse, dog	£16.17.11

Gibson, Medlycott & Mills have listed all known extant records of the Georgian *assessed taxes* by county and hundred, and many of these are available on microfilm.

House Duty 1851-1924

The tax on inhabited houses replaced the window tax in 1851 and lasted until 1924 (Richardson). Herber disagrees with this, saying it was on uninhabited houses. I have not seen references to any records of use to family historians.

Gun Tax 1870-1882

A tax was levied from 1870 until 1882 on the possession of guns, but again, there is a lack of information on genealogically-significant records.

Purchase (Sales) Tax 1940-1973

A general sales tax (purchase tax) commenced in 1940 and was replaced in 1973 by a multi-stage value added tax (VAT) imposed at each stage of the production process. These are unlikely to leave any usable nominal lists.

RATES

Rates are taxes on the occupiers of land and buildings levied by local authorities to pay for their various services and utilities. The earliest extant records are those for maintenance of a local *church, bridge, drainage system* or *fortification* for a parish or for a ward of a corporate borough.

Other early local rates administered by the vestry, churchwardens or overseers included those for *highway surveyors*, *constables*, *scavenging* (cleaning the roads), *gaols*, *sewers* and *militia*.

Highway & Surveyors' Rates

Typically, rate lists give the occupiers, premises, valuation and amount due but some give the occupations by inference from designations of wheelwright's shop, malthouse, brickyard and so forth as in Chart 30, and some give both owners and occupiers of land, as in Chart 31.

Chart 30: Extracts from Highway Rates in Mountfield, Sussex 1861 Film 1894275

An Assessment for the Repair of the Highways in the Parish of Mountfield in the County of Sussex. Made this Twenty Seventh day of March 1861. After the Rate of Fourpence in the Pound. On all Land, Tenements, Tithes and Woodlands.

Names of occupiers or persons rated	**Description of the premises and property rated**	**Annual value**	**Sums assessed at 4[d] in the pound**
Ashburnham, Earl of	*Woodland*	*150-17-8*	*2-10-3½*
Adamson, W.R. esq	*Mansion garden* *Brickyard etc*	*80- 0- 0* *10- 0- 0*	*1- 6- 8* *3- 4*
Adams, James	*House & Garden*	*1- 5- 0*	*5*
Badcock, Thomas	*Land & Church* *Cottage* *Carpenters Shop*	*16- 0- 0* *2- 0- 0*	*5- 4* *8*

Chart 31: Extracts from Highway Rates in Northowram, Yorkshire 1845-6 Film 1551144

An Assessment for the repair of the Highways of the Township of Northowram for the year commencing March 26th 1845. Assessed at a Meeting of the Board of Surveyors July 1st One thousand eight Hundred and forty five.. At Nine pence in the pound.

***Joseph Stocks** esq, in the Chair*

This seems to be a generic form for collection of a number of rates (taxes). Of the eighteen columns only the following are filled out for Highway Rate:

1. Name of occupier.
2. Name of owner.
3. Description of property.
4. Name or situation of property.
5. Rateable value.
6. Rate at 9^d in the pound.
7. Total amount to be collected.

*Occupier **John Haley,** owner **Telemachus Gledhill**, a cottage at New Banks value £3.5.0 with 2/5¼ ^{d} rate.*

*Occupier **Joseph Midgley**, owner **Telemachus Gledhill**, a cottage at Haley Hill value £6.6.0 with 4/9^d rate.*

*Occupier and owner **Isaac Green**, a quarry at Warm Lee value £5 with 3/9^d rate.*

*Occupier and owner **Isaac Green**, land & plantation at Hazzlehirst, value £4.0.5 with 3/0¼^d rate.*

*Occupier and owner **Isaac Green**, a cottage & shop at Hazzlehirst,value £2.10.0 with 1/10 rate.*

These examples of highway rates serve as a model for many other rate books. They all give similar information, but not all survive for each year, so it is important for the researcher to have access to a full complement of relevant years, with whatever rate books are available. In addition to the highway rates upon the inhabitants, the surveyors accounts of how the money was spent can also be found. An example for 1831 in Yorkshire is shown in Chart 32.

Chart 32: Highway Surveyor's Accounts 1831 Rotherham, Yorkshire

	Days	Pay	Total
Oct 15			
Highway Warrant		4/-	
George Russell	6	7/6	
John Moulson	6	7/6	
Joseph Walker	6	7/6	
Richard Hampshaw	6	7/6	
Richard Logan	1	2/-	
Richard Logan 21 loads of cinders, breaking and laying on @ 6d/load		10/6	
Dº 22 loads @ 3d/load		5/6	
Richard Hill	5	10/-	
Stamp at Wentworth House		1/6	
Stamp at Elsecar		3d	£3..3..4
Oct 22			
Wm Barker	6	12/-	
John Moulson	6	7/6	
Richard Hampshaw	6	7/6	
Joseph Walker	6	7/6	
George Russell	6	7/6	
Richard Logan	4	8/-	
Richard Logan 25 loads of cinders, breaking and laying on @ 3d/load		6/3	£2.16..3

Oct 29			
Wm Barker	6	12/-	
Richard Hampshaw	6	7/6	
Joseph Walker	5½	6/10½	
Richard Logan	3½	7/-	
Steven Burlow	6	10/-	
George Russell	6	7/6	
John Moulson	6	7/6	
Richard Logan 21 loads of cinders, breaking and laying on @ 6d/load		10/6	£2.18..4 ½

In the 18th and 19th century some estate developers and owners were permitted by paving boards to pave, clean and repair their own private roads and put bars across them to prevent public access. Records of these boards are often found amongst vestry minutes and local authorities' records.

Constables Rates

The unpaid position of parish (or petty) constable, formerly taken in rotation in the village, was gradually replaced by a paid constable or policeman at different times in different places. From 1830 police forces were set up in London and from thence across the country; more information about this can be found in the author's *Researching English Occupations - Civilian Services.* Records of *constables* rates to pay for their expenses, and later their salaries, can be found in parish and borough records.

Poor Rates 1601-1865

Various attempts had been made by parliament in the 16th century to provide for the poor and destitute, particularly after the dissolution of the monasteries in the 1530s. The major Elizabethan reform was the 1601 Poor Relief Act (the *Old Poor Law*) which made the parish the administrative unit for rating. New *Overseers of the Poor*, consisting of church wardens and other substantial householders, had the power to raise funds from parishioners and assist the local poor as they deemed fit. The previous **church rate** levied on all freehold and leasehold properties was combined with the poor rate in 1647. The Poor Laws are discussed in greater detail in Christensen's *Researching English Poor Law & Parish Chest Records*.

Union Rates 1865-1925

The *poor rate* became the *union rate* in 1865 and the church rate became non-compulsory in 1868. The combined church and poor rates were known simply as the rates, and as local authorities provided new services additional rates were levied. In towns rates were levied from the late 18th century for the services of watchmen and street cleaners, and for improvements in lighting and paving. The 19th century saw parliamentary authorization of local police, water, library, cemeteries, gas and electricity rates. A rough earliest-date guide to these appears in Chart 33, but provisions varied around the country.

Chart 33: Rough Timeline for the Rates

Church Rate (or leawans)	Early – 1868
Highways & Surveyors Rates	1555 →
Poor Rate	1601-1865
Constables Rates	Early 17th century
County Rate (or Sessions Money)	1739 →
Watch Rates	1750-1946
Lighting Rates	Late 18th century
Paving Rate	Late 18th century
Scavenging or Cleansing (street cleaning) Rate	Late 18th century
District Highway Rates	1835 →
Police Rates	1842 →
Water Rate	1848 →
Library Rate	1850 →
Cemeteries	1852 →
Union Rate	1865-1925
Gas Service	Late 19th century (from 1812 by private companies)
Electricity Rate	1877 →

Town Rates

This term includes those rates applicable only in towns, for example for paving and cleaning of streets, installation of street lighting and operation by lamplighters, and piped water.

Lighting & Watch Rates

Local Acts of Parliament were made from 1750 in order that any place could levy a rate to pay for lighting and watching streets. The Lighting and Watching Act of 1833 permitted any town with a population of over 5,000 inhabitants to appoint watchmen.

Water Rates

The supply of water has been undertaken by both private companies and local authorities. Some cities had piped water very early on, for example Southampton in 1420, Hull in 1447, Bath in 1500, and Gloucester in 1542 but only at central points, not in every house. The early pipes were mostly wooden, but cast-iron pipes started to replace them in 1875. However, most towns were reliant upon wells and springs well into the 19th century. The records include mentions of water carriers from very early times, and payments to private companies and local authorities later on. Towns were able to supply piped water sooner as their rateable income was higher, and the Public Health Act of 1848 enabled any local authority to provide (and charge rates for) a water supply. It was not until 1886 that Whitwell, Isle of Wight decided to take the plunge! The first page of the Minute Book of the Whitwell Water Supply is transcribed in Chart 34.

Chart 34: Whitwell, IOW Water Supply 1886
Film 1526198

Minutes

Meeting held at the Whitwell National Schools on Thursday 21st January 1886.

Present:	*Revd R.B.Cliver*	*(Chairman)*
	Messrs S. Beeden, T. Gell	*(Parishioners)*
	W.H.C. Clarke, Col. Currie, D. Morgan (Deputation from the Rural Sanitary Authority)	
	Dr. Groves Mr Cocker	*(Inspector)*
	Mr T.R. Saunders	*(Advising engineer)*

After much discussion Mr Saunders propounded the details of a plan which he had prepared, for obtaining a supply of pure water from Whitwell Farms and carrying the same by a two inch main to the most populous parts of the Parish.

Sewer Rates

Sewer rates were assessed separately in towns that had them, for example the Guildhall Library has a series of sewer rates for the City of London for 1771-1874, but also has *consolidated rate books*, presumably for other rates, from 1790-1908.

Cemetery Rates

After the Burial Acts of 1852 (for London) and 1853 (for the rest of the country) local authorities administered their own cemeteries with vestries electing *burial boards* to manage them. The rates included funds for cemeteries, and after the Local Government Act of 1894 district and parish authorities took over the management from the burial boards.

Electricity Rates

The first public lighting using electricity commenced in London in 1877 and notable electric firsts include:

- 1879 the reading room of the British Library had electric light, and a house in Portchester Gardens, London was also lit this way.
- Sir Joseph Swan's house in Gateshead, Northumberland had electric light in 1880.
- The House of Commons used a mixture of electric and gas lighting by 1881.
- Godalming, Surrey claims the first electric street lighting in 1881.

- Electric vacuum cleaners arrived in England in 1908.

- Washing machines powered by electricity were introduced about 1917.

- Electrical refrigerators were available here from 1918.

Private companies could apply to the Board of Trade to supply electricity from 1878 but local authorities gradually took these over, with co-ordination by region from 1919 and nationally in 1926. Thus early records might be payments to private companies, but local authorities soon took over the service and added an electricity component to the rates.

Library Service

Private *circulating (lending) libraries* had been in existence since the early 18th century but Parliament didn't authorize the provision of free public libraries until 1850. However, some local authorities did not respond until the 1890s so this is not reflected in the rates until such time as libraries were provided in each district.

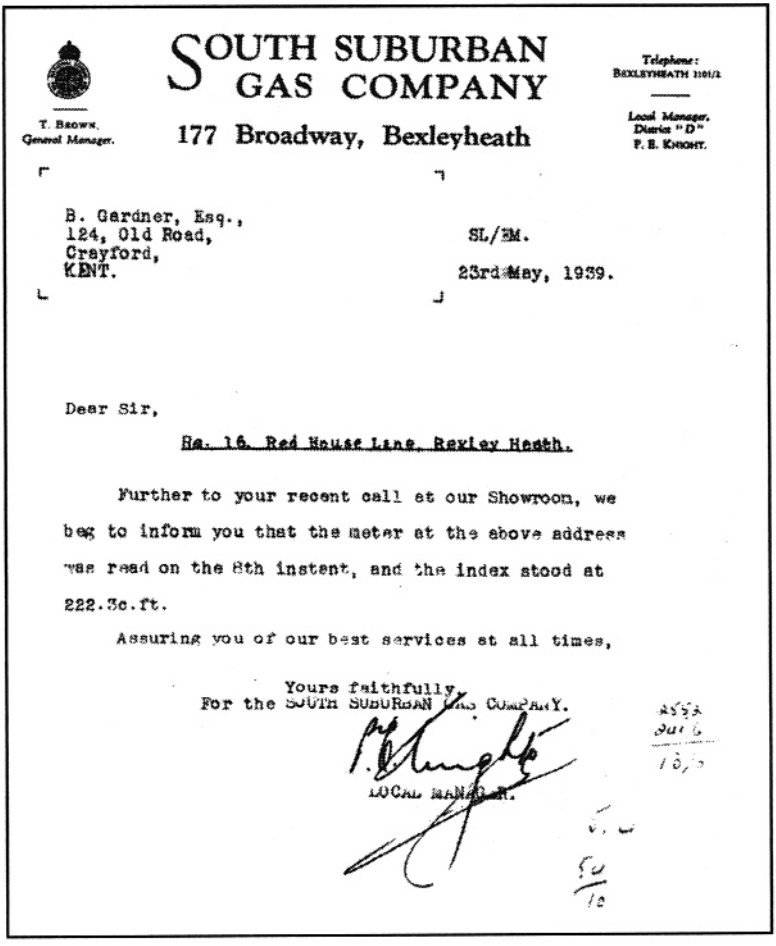
Gas Service

At first private companies provided gas, beginning with the Chartered Gas Light and Coke Company in 1812 in Westminster, Middlesex. By 1815 there were 4,000 gas lights in London, and by 1819, 51,000. London had seven gasworks by 1822 and by 1819 there was gas lighting in Bath, Birmingham, Brighton, Bristol, Cheltenham, Chester, Exeter, Kidderminster, Leeds, Liverpool, Macclesfield, Manchester, Nottingham, Preston and Sheffield. Richardson gives a list of some of the many gas companies.

Each company was given a charter to provide gas for a certain area, but there were frequently three or four gas companies supplying the same street, each with its own main pipes beneath the pavement (sidewalk). In 1847 the Gasworks Clauses Act provided legislation covering construction and profits, but the system was inefficient and intense competition meant profits were low. Later the major companies reached an agreement to divide up London so that each area was served by just one company; this was approved by the Metropolis Gas Act of 1860 which also imposed illumination standards. Municipalities became involved in gas supply in some areas, and regional boards were set up by statute later.

Family papers may provide information about the company supplying gas and its costs, for example my parents bought their house in early 1939 and had the gas meter read before they took possession, as shown in Chart 35.

Chart 35: Gas Meter Reading 1939



SOUTH SUBURBAN GAS COMPANY

T. Brown, General Manager.

177 Broadway, Bexleyheath

Telephone: Bexleyheath 1101/2

Local Manager, District "D" F. E. Knight.

B. Gardner, Esq.,
124, Old Road,
Crayford,
KENT.

SL/EM.

23rd May, 1939.

Dear Sir,

Re. 16, Red House Lane, Bexley Heath.

Further to your recent call at our Showroom, we beg to inform you that the meter at the above address was read on the 8th instant, and the index stood at 222.3c.ft.

Assuring you of our best services at all times,

Yours faithfully,
For the SOUTH SUBURBAN GAS COMPANY.

LOCAL MANAGER.

It can therefore be seen that *the rates* for different places at different times incorporate charges for a variety of services.

General Rates 1925-1990

A major change occurred in 1925 when the *Rating and Valuation Act* brought in the *general rate* making county boroughs, boroughs etc. both the rating unit (instead of the parish) and the rating authority (replacing the overseer). The general rate now included all the previous local charges. Domestic (but not business) rates were replaced by the *community charge* or *poll tax* in 1990-1993.

Using Rate Books

Early records may give details for each separate rate and be on loose sheets of parchment or paper, or entered in amongst other parish documents. Later, plain or lined booklets were used, and by the end of the 18th century books printed with columns came into general use. The County Rate Act of 1739 allowed one general rate to be levied instead of a number of miscellaneous payments, but it was only at the end of the 19th century that consolidation of all the different rates into one rate was common.

Typically the records show:

- Name of householder and/or owner
- Assessment of the value of the property
- Amount to be collected.

But some have addresses, occupations and sundry helpful notes such as *gone away; poor*; *house barn and garden; house puld down* and so forth.

Normally, the collectors had the householders listed street by street even before roads were named or numbered.

This list was annotated with any additions, corrections or deletions and copied the following year. Hence it is simple to compare annual listings to ascertain who has moved, died, inherited, etc. This is particularly useful before about 1840 when trade directories were not arranged by streets, only alphabetically, and of-course earlier directories only listed tradesmen and more prominent citizens. It is smart to use the two together, as the directory addresses of tradesmen and gentry can form points of reference for use with the rates books. In addition, rates books were annual, whereas directories tended to be published more infrequently except in the large cities. With patience you can reconstruct your ancestor's environment, showing where he is likely to have worked, shopped and spent what little recreation time he had.

Rate books are the most accurate source for establishing the age of a property, and by comparing the rateable values from year to year one can note which houses have been renovated, enlarged or pulled down. It is also possible to track changes in street names and numbering, as in the example by Darlington where she shows that #72 Queen Anne Street became #75, then #37, and later #37 Foley Street. By following the rate collector's route the development of blocks of terraces and villas can be seen, facts not obvious from a single contemporary map.

When trying to establish which house was (or stands on the site of) the actual residence of an ancestor it is wise to look at successive lists for at least three properties either side. It is normally sufficient to do a search for every fifth year and then fill in missing years at either end of the residence period to find the first and last years of taxation. Always be alert to renaming and renumbering of streets taking place, for example they may have been at #3 in the 1861 census, #43 in the 1871, yet #72 in the 1881, but have lived in the same house all the time. By checking the neighbours, three each side, in the rate books it will be possible to prove this.

Some problems that can be encountered in using rate books include:

- House numbers may not be given in the rate books, in which case use the assessment amounts instead.
- A large fluctuation in the assessed rate will indicate either major alterations or rebuilding, or an incorrect identification.
- Corner houses may be numbered or listed in one street in one year's rate books and in another the next year.
- Two houses may have been combined, or alternatively one house split into two or more dwellings.
- Sometimes the rate collectors or the rate book compilers altered their routes, for example by listing in reverse order, or by adding new streets.
- Suburbs were split into *divisions* as they grew, so a street may appear in a new division in a later year.

Records of Poor Rates would have been kept in the parish chest and these will now normally be found in county archives. They are different from the lists of voluntary contributors to the poor which occur in churchwardens' accounts. Corporate towns (boroughs) may have kept their own rates records and these may be in a borough archive, if one exists, or have been deposited in the county archives. In both cases many have been filmed. Union Rates records were not created by parishes but by the Unions and are hence more likely to have been kept with the Union Workhouse records which are now usually in the county or borough archives.

There are few finding aids for rate books, and they can be huge, and sometimes mixed in with other records such as tithe payments. Sometimes there are street indexes, which are helpful especially when a long one is recorded in parts of different collectors' routes. Few nominal indexes have yet been made but as they are so comprehensive persistence with the original documents will be rewarded.

A comparison of rates paid by three of my relatives living in Crayford, Kent gives a good idea of their relative standards of living at this time, including the fact that the poorest was in a group of three families who couldn't fully pay their rates (Chart 36).

Privacy laws restrict the researcher's access to rate records older than 30 years, and central government records such as Inland Revenue may be closed for 100 years.

Chart 36: Crayford Rates 8 Nov 1882
Book titled 'Crayford Poor Rate Book' still in use after change to Union Rates

Occupier	**William Bawcutt**	**Thomas Bawcutt**	**James Jupp**
Owner	Geo Swaisland	Miss Alcock	Mrs. Audsley
Description of Property	House & garden	Cottage & garden	Cottage & garden
Situation	London Road	High Street	Church Street
Gross estimated rental	£30..0..0	£9..0..0	£3..0..0
Rateable value	£22.10.0	£6.15..0	£2..5..0
Rate at 1/6d in the £	£1.13..9	10/ ½d	3/4½d
Payments by owner for group of dwellings	None	£3..3..0 for 6 dwellings	13/8d for 3 dwellings
Total to be collected	£1.13..9	--	16/1½d
Amount actually collected	£1.13..9	--	11/3d
Amount uncollected	---	--	4/10½d

Thousands of rate books were used for salvage (recycled paper) during two world wars; others have been discarded as useless junk even after WWII. Thus the survival of rate books varies enormously by place and year but Camp (2000) advises checking any that are extant *as they invariably give a better picture of the householders than printed trade directories*.

There are considerable gaps in survival of rural rate books (Short) but as the data was copied from them into the Valuation Office Records the latter can be used as a substitute; these are discussed in the author's book *Researching English Land Records*.

DUTIES OR TARIFFS

Import & Export Duties (Customs)

Duties have been payable on certain imported goods since the reign of King John (1199-1216), and in fact custom duties were the only regular taxation before the Civil War (1642-1646). Hey refers to customs as *the anchor of English public finance in the 15th century*, although the monarch also received revenue from crown lands.

The complex history of the administration of customs and excise is given on the website of the UK National Digital Archive of Datasets, operated by the University of London Computer Centre (ULCC) at **http://ndad.ulcc.ac.uk/AH/19/detail.html**. Briefly, the national mediaeval records at TNA include:

- King John's duty imposed 1202-1206.
- *The Ancient Custom* from 1275-1297 on staple goods, principally wool, skins, and leather but also on tin, lead, butter, cheese, lard and grease.
- *The New* (or *Petty*) *Custom* from 1303 on wool, leather, wax and imported cloth.
- *Tunnage* was a levy on wine.
- *Poundage* on all non-staple goods exported or imported by aliens or denizens (except Hanse merchants).
- *Butlerage* on wine imports from 1327.

There was also a wide range of local dues imposed by ports and local communities, the records for which may be held locally or be at TNA. Over time 1425 articles were liable to duty and apart from those listed above included such diverse items as:

- The so-called *breakfast table duties* on tea (from 1724), coffee, cocoa and sugar.
- Alcoholic liquors
- Tobacco and snuff from 1751.
- Hydrocarbon oil
- Hat Duty 1660-1860
- Lace
- Silk
- Handkerchiefs
- Playing cards & dice 1711-1960
- Hats
- Dried fruit
- Salt
- Sealing Wax
- Starch
- Coffin nails

The Exchequer sent out books for the customs officials to complete in triplicate being a set each for the:

- *Customer* or *collector* who recorded all goods exported and imported and all moneys received, for which he issued a receipt called a cocket.
- *Controller* who made a similar return but did not receive the payments.
- *Searcher* who made an independent return to prevent fraud. In the 17th century *Surveyors* were appointed to check the work of the searchers.

The mediaeval books show:

- Numbers and names of ships using the port.
- Name of the master.
- Date of arrival and departure.
- Name of merchant in whose names the goods were shipped, and whether he was a denizen, alien or Hanse merchant.
- Each item of customable cargo, often with its value.
- The amount payable (in the collectors' accounts only).

Port books 1656-1799 give:

- Date on which duty paid (not date of arrival or unloading)
- Name of ship and tonnage
- Home port
- Name of master
- Ship's next destination.
- Names of the merchants, sometimes with the merchants' marks.
- Whether merchants were aliens.
- Nature of cargoes
- Amount of duties paid (except for coastal trade)
- Occasionally the names of those passengers shipping goods on which duty had to be paid.

Separate books were created for *overseas trade* including both exports (*outwards*) and imports (*inwards*), and *coastal trade*. An example is shown and transcribed in TNA guide D9:

> *On 12 July 1566 the merchants Patrick Garratt of Dublin and Robert Brewood his agent entered the barque Jesus of Hilbre, master Thomas Queyntrie of 14 tonnes. It was importing sheep and badger skins to Chester and later carried cloth, soap and coal back to Ireland.*

Surviving mediaeval accounts are mainly in Exchequer class E 122, arranged by port and then by date of account and some are in print, for example those for Hull 1453-1490 (Childs). Some 20,000 of the later *port books* 1565-1799 are extant, however many are poorly preserved. Local record societies have published quite a number (see Mullins two texts), examples include:

- N. J. Williams for London 1565-1696 (1697-1799 do not survive).
- Port of Grimsby Ship Registers 1824-1918 on seven films starting at 2186551.

The summary, or *compotus*, prepared for the audit at the Exchequer contains accounts but no names of individual merchants unless they were exempt from payment. TNA also has records in C (Chancery), IR (Inland Revenue), LR (Land Revenue) and SP (State Papers) and details of these can be accessed online. Although lists are not indexed online, many of the court cases give names of those involved. Further information on mediaeval customs accounts can be found in TNA research guide D8, & later *port books* 1565-1799 in D9

The government-employed customs and excise officials and tax collectors collected the duties and were supposed to prevent smuggling; see Christensen's *Researching Enlish Occuptions - Civilian Services* and TNA research guide D38 for records of their employment.

Smuggling

Increased duties, especially those on wines and spirits (brandy, rum, gin), during the late 18th and early 19th centuries resulted in widespread smuggling. This was largely successful because the customs officers found it impossible to police, and also because of social approval. There are hundreds of stories of worthy citizens turning a blind eye or actively assisting this free trade, and of customs men in league with the smugglers. Kipling's *A Smuggler's Song* is apt:

If you wake at midnight, and hear a horse's feet,
Don't go drawing back the blind, or looking in the street.
Them that asks no questions isn't told a lie.
Watch the wall, my darling, while the Gentlemen go by !
Five and twenty ponies,
Trotting through the dark –
Brandy for the parson,
'Baccy for the clerk;
Laces for a lady, letters for a spy.
And watch the wall, my darling, while the Gentlemen go by!
If you see the stable-door setting open wide;
If you see a tired horse lying down inside;
If your mother mends a coat cut about and tore;
If the lining's wet and warm – don't you ask no more!
If you do as you've been told, 'likely there's a chance,
You'll be give a dainty doll, all the way from France,
With a cap of Valenciennes, and a velvet hood –
A present from the Gentlemen, along o' being good!
Five and twenty ponies,
Trotting through the dark –
Brandy for the parson,
'Baccy for the clerk;
Them that asks no questions isn't told a lie.
Watch the wall, my darling, while the Gentlemen go by!

It is reckoned that at its height smuggling employed some forty thousand people, mainly in the south of England close to the continent, but also in other coastal areas, and represented a quarter of England's overseas trade. The modern coastal tourist trade thrives on these old tales and many readable books with illustrations are available, for example:

- Coxe who includes smuggling ballads.
- Waugh who has a list of key dates concerning the history of smuggling 1690-1853, and a glossary of terms.
- Morley (1987) who has a more extensive glossary.
- Wood (1966) who has a chapter on Norfolk smugglers who used windmills to rapidly warn of the approach of the customs officials.
- Joy Lodey's article for family historians.
- Derriman's article on the Cornish trade.

Maybe you'll find an ancestor mentioned as a smuggler or one of their onshore assistants and customers, or witnesses at their trials? I have a bunch of ancestors in Brighton and Rottingdean, Sussex in the 16th century who were listed in parish registers as *fishermen*, but who show up on a list of known smugglers as well. Was it fishing with a little smuggling on the side, or smuggling with a little fishing to make them look respectable? The poet Kipling lived in Rottingdean for a time and must have heard plenty of such stories.

Another kind of smuggler was the owler who smuggled goods, especially wool, *out* of England; the term was also used for a vessl so employed.

Manufacture or Sale of Goods (Excise)

Duties levied on certain goods produced at home (rather than overseas) are known as *excise duties*. The *Board of Excise* was set up in 1643 to collect them, and was amalgamated with the Customs department in 1909 as the *Board of Customs and Excise*.

Excise duties were regularized at the Restoration as part of new era of taxes on consumption and were of-course hated! They were imposed most notably on alcoholic drinks, but spread to other commodities such as salt (1732), paper, coal, glass, soap, candles and home-produced spirits. As further complications the *hackney carriage* tax became a stamp duty in 1831 (see section on stamp duty) and then an excise duty in 1847, and the *tax on male servants* became an excise duty in 1869. In the 20th century, excise duty is placed on items such as alcoholic drinks, petrol (gas) and tobacco products and many luxury goods.

I can find no reference in genealogical textbooks to records of excise duties payable by named individuals & thus useful for genealogists. Whether this is because no-one has bothered to look for them is uncertain.

Twentieth century duties are numerous (Chart 37), but records of these are unlikely to be available for research.

Chart 37: Some 20th Century Excise Duties

DATES	DUTIES
Pre-1909-1941	Medicine
1916-1948	Betting duties
1916-1960	Entertainment duty
1916-1966	Gaming duties
1916-1993	Match and mechanical lighter duties
1926-1929	Unsuccessful betting duty
Pre-1929	Railway passenger duty
1957-1963	Television excise duty
1957-1985	Film levy
1961-1964	Television advertisement duty

Records of Customs and Excise are in classes with the prefix CUST at TNA, and also at HM Customs and Excise.

Transfer of property

Death is considered to be a one-time taxable event and the taxation of property acquired by inheritance has provided governments with revenue since Roman times. A death tax was introduced in Britain in 1694 but the modern system stems from the late 18th century. Some portion or types of assets or bequests are usually exempt from taxation, and so the regulations are complicated. However, family historians don't need to appreciate all the intricacies of assessment to obtain very useful material, particularly for the 19th century, in the early part of which the two major original sources of civil registration and census are unavailable.

Death (Estate, Probate or Legacy) Duty 1796-1903

The Legacy Duty Act of 1796 was the first of a range of inheritance duties, being extended in 1805 and 1815. A summary of these duties is given in Chart 38. These records give information beyond that contained in the wills and their indexes. They are naturally particularly helpful in cases of administration where no will existed, and in cases of wills where the testator fails to individually name *all my children*, as they name the beneficiaries and their relationships to the deceased. The will may have been written whilst his children were young, and perhaps named his daughters by their first names. The death duties are an invaluable source of the married names of these daughters, making the finding of their marriages so much simpler.

The indexes 1796-1858 indicate the date and which court probated the will or granted administration, saving much searching through the many church courts. It is also worth searching the *death duty indexes* even if you have been unsuccessful finding a will through normal sources.

Many wills and administrations slipped through the cracks and do not appear on any index, yet the documents are available, if you know the court and date of probate.

Chart 38: Death Duties Payable on Estates

DATES	DUTY LEVIED
1796-1805	Duty only on legacies to people who were not close relatives (spouse, children – including illegitimate ones, parents, grandparents), thus there are not many people in these registers. About ¼ of probates liable for duty.
1805-1814	Exemptions restricted to spouse and parents. Any real estate sold to cover legacies was taxed. About ¾ of probates liable for duty.
1815-1857	Duties payable on more and more legacies over this period but spousal gifts and very small estates were exempt. By 1854 one in 16 people had an entry here. More than ¾ of probates liable for duty.
1857-1903	Any estate over £20 had duty levied on it. Nearly all probates liable for duty.

Note: No death duties were required of those who died in the service of their country. From 1796 to 1805 death duties were applicable to about a quarter of the grants of probate and administration, (Chart 38 above). This percentage rises rapidly after 1815 as new laws came into effect changing the regulations. Factors involved in the calculations were:

- Total Value of estate; up to 1853 those below £20 were exempt.
- Closeness of relationship of the legatee; bequests to spouses were exempt, and close relatives paid less.
- Whether real estate had to be sold to raise money.
- The addition by the Succession Duty Act of 1853 of land valued over £100.

The abstracts (registers) give, in addition:

- The value of the actual estate, not what the testator hoped he had.
- The name, address and occupation of the executor(s).
- The will may have noted *all my children* (or other group of persons) whilst the death duty register will name each one and give their relationship to the deceased.
- Details of the estates, legacies, annuities and duty paid or whether the deceased was insolvent.
- Notes, called *annotations*, were made in the registers for up to 50 years after the original probate or administration. These give family information such as dates of death of those holding life interests and heirs, births of posthumous children, marriages of legatees, address changes, and any lawsuits disputing the will.

Use of the death duty indexes and abstracts, including film numbers, is covered fully in the author's *Researching English Probate Records*. Digital images of the death duty abstracts for both wills and administrations are now becoming available on a pay-per-view basis at:
www.nationalarchivist.com/index.cfm, with a free index to them.

Succession duty 1853-1949

Estates worth over £100 became liable for succession duty in 1853 and this applied to any kind of property transferred at any time, including death.

Capital Transfer Tax & Inheritance Tax

All previous estate and succession duties were replaced by the capital transfer tax in 1975 and later by the inheritance tax, the records for which are still protected by privacy laws.

Licences

A licence was required by many of our ancestors in order to conduct their business or trade, and two kinds of records were usually kept:

- A register of licences issued with names, dates, any fees paid, any oaths or agreements signed, and perhaps occupations and addresses.

- Paper licences issued to the applicant. These are less likely to have survived.

Some of these licences are listed in Chart 39 and examples transcribed in charts 40-45.

Chart 39: Licenses

Alehouses	1552 → (see chart 40)
Appraisers	Abolished 1949
Auctioneers	Abolished 1949
Badgers, Higglers & Hucksters	1552-1772 (see chart 41)
Barges	1795-1871 (see chart 42)
Butchers	17th century
Carriages	c 1868 until at least 1875 (see chart 43)
Corn (wheat) dealers	See chart 44
Dissenters Meeting Houses	1688 →
Game Duty	During the period 1784 to 1807 all persons qualified to kill or sell game had to register with the Clerk of the Peace, where they paid a fee for a certificate to do so. Deputed gamekeepers paid £1.5.0 and all others £3.13.6. Anyone killing game without a certificate was fined £20).
House agents	Abolished 1949
Licensed Victuallers	1752-1828, 1871→ A victualler is one who provides food or provisions, whilst a licensed victualler is one who possesses a license to provide alcoholic beverages. The publican would appear annually to renew his license and signed a *recognizance* to keep an orderly house and not allow whatever games were illegal at the time (see chart 45).
Licences to Pass Beyond the Seas	An early form of passport issued from late 16th century until 1677
Literary & Scientific Societies	1799 →
Lying-In Hospitals	1773 →
Midwives	1530s →
Music & Dancing Establishments	
Physicians & Surgeons	1530s→
Plate dealers	Abolished 1949

Printing Presses	1799-1869
Racecourses	1879 →
Retail Liquor Excise Licenses	1957-1967
Schoolmasters	1530s →
Slaughterhouses	1786 →

Chart 40: Register of Ale House Licences 1828 Harlow Hundred, Essex (Markwell & Saul)

PARISH	PERSONS LICENSED	SIGNS	SURETIES
Latton	Thomas Tarling	Bull & Horse Shoes	James Smith
Matching	Elizabeth Foster	Fox	John Church
Metterwell	Jonathan Palmer John Trimmer	Greyhound Chequers	John Hutchin James Clark
Parndon, Great	Thomas Markwell	Three Horse Shoes	Isaac Collins
Roydon Town	William Rodwell Thomas Vines	White Hart New Inn	Thomas Pavely Matthew Roe
Sheering	James Bright William Smith	Crown Cock	Thomas Chapman Charles Threader
Thornwood Hamlet	Philip Law	Blacksmiths Arms	Makepeace Freshwater

Chart 41: Licensed Badgers & Hucksters from Michaelmas Quarter Sessions 1759 Canterbury, Kent

The like Licence to John SCOT of Milsted Labourer
The like Licence to Peter BANN of Linsted Labourer
The like Licence to James BEDWELL of Borden Labourer
The like Licence to Elizabeth DAWSON of Bapchild Widow

Chart 42: Registration of a Barge 1795 Cheshire
(Markwell & Saul)

I, W^m^ Worthington of Northwich in the County of Chester, being the owner of the flats here undermentioned do hereby require the Clerk of the Peace of the County of Chester, or his deputy, to register the same and to grant certificates thereof, pursuant to an Act of Parliament passed in the 35^th^ year of the reign of his present Majesty King George the Third intituled An Act for requiring all Boats, Barges and other Vessels, of certain descriptions used on navigable rivers, and on Inland Navigations in Great Britain to be registered.

Name & Sort of Vessel	*Burthen by Admeasurement*	*Master's Name*	*Number of men employed*	*Capacities*
The Ann Flat	*51 ¾ tons*	*James Vernon, Northwich*	*One*	*Master assistant*
The Willy Flat	*56 ¾ tons*	*Jn^o^ Vernon of Northwich*	*One*	*Master assistant*

And I do declare that the line and extent of the Navigation which the said Flats have been usually navigated upon is from Northwich to Liverpool extending Thirty Miles, from Liverpool to Ravenhead extending Thirty two Miles, and from Ravenhead to Northwich extending Thirty Miles, or Thereabouts.
Dated this 31^st^ Day of August 1795.

For W^m^ Worthington
R^d^ Oldham

Chart 43: Carriage Licence 1875
(Illustrated in Wood 2004)

[Royal Coat of Arms] **No 333-3**

INLAND REVENUE

LICENCE FOR ONE CARRIAGE AT £0.15s.Od

32 & 33 Vict., cap. 14

No *850* *Salisbury* Collection

Marlboro' Div. or Ride

Mr. John Fall of *Burbage Wharf* in the parish of *Burbage* in the County of *Wilts* is hereby authorized to keep ONE CARRIAGE with less than four wheels only, or if with four or more wheels, of less weight than four hundred-weight, from the day of the date hereof until the 31st day of December next following; he having paid the sum of FIFTEEN SHILLINGS for this Licence.

Date at *Marlboro'* this *27* day of *Jan*^{y} *1875.*

Granted by *Thomas Brissell*

Chart 44: Corndealer's Licence 1813 (Film 0088185)

I, *Richard Bradfeld [sic]* of *Abingdon in the County of Berks, miller* do hereby declare, that the Returns of the Quantities and Prices of Wheat and Wheat Flour bought or sold by me, which I shall hereafter make, shall, to the best of my knowledge and belief, be true and just, and, to the best of my judgment, conformable to the directions of an Act passed in the fifty-third year of the reign of King George the Third, intituled. "An Act to alter and amend two Acts of the thirty-first year of King George the Second, and the thirteenth year of his present Majesty, so far as relates to the Price and Assize of Bread to be sold out of the City of London, and the Liberties thereof, and beyond the weekly Bills of Mortality and Ten Miles of the Royal Exchange." Dated the *26th* day of *August* in the year of our Lord *1813.*

[signed] *Rich Bradfield*

I certify to the *Town Clerk* of the *Borough of Abingdon* that the above Declaration was made and signed before me by the above names *Richard Bradfield* the day and year above mentioned.

[signed] *W. Wright* (?)

Chart 45: Licensed Victualler's Recognizance 1821
(Film 0088184)

[Royal Coat of Arms]

Borough of Abingdon to wit:
Be it recognized, That on the *Twenty Eighth* Day of *September* in the Year of our Lord one Thousand Eight Hundred and *twenty one, Jonathan Britten* of the Parish of *Saint Helen, James Leverett of the Parish of Saint Nicholas and William Staniland of the Parish of Saint Helen* personally came before Us, *three* of His Majesty's Justices of the Peace in and for the said *Borough* and severally acknowledge to owe our Sovereign Lord the King *by the said Jonathan Britten the sum of Ten Pounds, and the said James leveret and William Staniland* the sum of *five* POUNDS apiece, to be levied on their several Goods and Chattels, Lands and Tenements, by Way of Recognizance to the Use of His Majesty, his Heirs and Successors.

UPON CONDITION, that whereas the above-named *Jonathan Britten* is this Day *authorized* to keep a common Ale-house or Victualling-house , at the sign of the *Lord Nelson* in the Parish of *Saint Helen* aforesaid, for the Term of One Year only, from the Twenty-ninth Day of September Instant.

If therefore he shall keep good Order and Government, and suffer no Disorder to be committed, or unlawful Games used, in *his* said House, Yards, Gardens, or Backsides thereto belonging, during the Continuance of the said License, hen this Recognizance to be void, or else to remain in full Force and Virtue. [signed] *W. Wright* (?)
Jas Cole
Geo: Shepherd

Early records, such as the licences required by midwives, schoolmasters, physicians and surgeons after the Reformation, may be found in diocesan archives. Others were issued by local authorities such as boroughs or county quarter sessions and will be found with their records. A few were nationally administered, such as the licences to pass beyond the seas and surviving records will be at TNA. Many are filmed, particularly in collections of local material, so a detailed search of the FHLC for contents of each film for your area at parish and county levels will be fruitful.

Legal recognition of documents

Stamp Duty

After a competition for a new form of taxation that could be collected easily and cheaply and did not impinge too much on the poor, the *stamp duty* was introduced in 1694. Payment of the duty was denoted by an impressed, or less frequently, by an adhesive stamp. Special supplies of stamped paper were made available for the many classes of legal instruments such as conveyances, mortgages, insurance policies, documents of court proceedings, grants of probate and administration. The adhesive stamps are known as fiscal or revenue stamps by collectors, and are to be found on all kinds of documents, even occasionally on marriage certificates (McAlpine).

A history of stamp duties is at the Inland Revenue website: **http://www.inlandrevenue.gov.uk/so/so6.htm** and further details can be found in Dagnall's tercentenary volume.

Three stamp duties of particular interest to genealogists are:

1765 Stamp Act for North American Colonies

Parliament approved a Stamp Act for the North American colonies in March of 1765 in order to finance military expenses there. Documents now requiring an official stamp of the British Empire included:

- Almanacs
- Appointments to civil office
- Apprenticeship articles
- Bills of sale
- College diplomas
- Court papers (most)
- Harbor passes
- Leases
- Liquor licenses
- Newspapers (and advertisements within them)
- Playing cards (on the ace of spades) and dice
- and much more.

The symbolism of everything from official business to recreation being controlled by British imperial authority was not lost on the colonies in North America. When the first consignments of stamped papers arrived in ships major riots ensued, most famously the Boston Tea Party. The Act was repealed in 1766.

1712-1855 Stamp Duty on Newspapers

The government considered newspapers a convenient source of tax revenue and introduced a *Stamp Duty* of one penny (1d) per whole sheet and a half-penny (½d) for a half-sheet from 1712. (One whole sheet was folded to make a four-page newspaper). These taxes were increased five times between 1756 and 1815 with the result that only the literate *and* affluent could buy newspapers. This situation changed when the Stamp Duty was reduced in 1836 and finally abolished in 1855 resulting in a huge increase in provincial titles, and greater accessibility for the poor.

1710-1811 Stamp Duty on Apprenticeship Indentures

In 1710 a tax or duty was imposed on apprenticeship bindings. Four kinds of apprenticeships were exempt:

- Those where the indenture fee (or premium) was under one shilling, typically those to relatives.
- Apprenticeships paid for by the parish, usually pauper children whose parents were on relief.
- Those at the expense of a charity, which could be a public charity or an individual bequest.
- Apprenticeships in the many industries that did not exist at the time of the 1563 Statute (Hey), the most notable being the 18th century cotton trade.

Naturally, people avoided the tax if they could and there were masters who avoided paying the duty and thus did not get their apprentices registered.

Nevertheless it is estimated that up to one million apprenticeship bindings are recorded in these books, mostly to masters in England, Wales and Scotland, but also a few abroad.

Collection of taxes caused records to be made, hence genealogists are eternally grateful for any government taxation!

The Inland Revenue *Apprenticeship Books* are divided into two sets according to where the payments were received :

- *City registers* where the tax was collected in London on apprenticeships anywhere.
- *Country registers* containing entries, made in London, for the indentures for which duty had been paid to district collectors and sent in batches to London. The *Scots Indentures* are with the country registers but listed separately.

From 1710 to about 1752 the registers contain:

- Number of the indenture.
- Date tax paid and indenture registered. The books record tax paid up to 1811, but the latest indentures registered therein were signed in 1808.
- Name of apprentice and father, or mother if she was widowed, or guardian, and residence. From 1752 to its demise in 1811 the father's name is not given.
- Name and trade of the master, and his residence.
- Term of the indenture.
- Premium paid to the master.

- The amount of tax (duty) paid by the master, assessed at 6d for every £1 up to £50 (2.5%), and 1s for every £1 over £50 (5%). Note that the duty had to be paid within two months of signing the indenture, or double was charged up to a maximum time of one year after the end of the apprenticeship, thus a span of up to eight years. The duty was raised in 1804 to a sliding scale from 15s to £20.

These Inland Revenue records are at the Public Record office in IR 1 (Chart 48) with indexes called *Apprentices Of Great Britain* from 1710-1762 and 1762-1774 in IR 17 (Chart 47) and on film (Chart 46). There is no index yet for those for 1775-1811.

Chart 46: Summary of Inland Revenue Apprenticeship Records 1710-1811

These are on 49 films, starting at 0477624

Date Reg's	Books IR 1	Indexes (IR17	Number of Indentures
1710-1752	Father given	Apprentices + Masters on film	250,000
1753-1762	Father	Apprentices on film. Masters on 4 non-circulating fiche 6344869*	
1775-1811		1775-1811	250,000 (Gibbens) 750,000 (Camp 1998)

Some county indexes have also been made, for example for Surrey, Sussex and Wiltshire, and these may include entries to 1811.

Chart 47: Dashwoods from Index to Apprentices of Great Britain IR 17

Book	Folio	Year	Apprentice/Father	Master	Fee
13	194	1733	Christopher/Richard	Jos POTTLE, Blandford, surgeon	£10.10.0
46	94	1719	Jarrett/Richard of Cockley	Thomas VERE, Norwich, merchant	100
2	114	1713	John/Thomas of Coventry, vintner	William LEE, citizen & apothecary	50
22	208	1761	John/Richard	William MASON, New Inn, Mddx gent	£262.10.0
54	151	1762	John/- [sic Joseph]	George FLASHMAN, Exeter, watchmaker	£31.10.0
52	213	1757	Mary/	Mary COOPER, Lynn, milliner	20
12	53	1730	Robert/Richard of Watcombe	John WAY, Lyons Inn, Mddx attorney	168
52	157	1756	Robert/-	George GROSE, Wareham, Dorset, currier	6
18	214	1749	Scampton/Ann	Thomas HOLLINGSWORTH, bookseller Lynn	17
49	84	1729	Thomas, Whippingham/-	William HARDING, Whippingham wheelwright	6
14	162	1736	Thomas/John	Samuel WEDDELL, citizen & draper	60

It can be seen that those after 1752 have no parent given, and that there is an error in the index. The original reads Jos: but the entries above and below are both for John!

Chart 48: Inland Revenue Apprenticeship Books of Great Britain Town Registers 1710

[England–there is a separate list of Scots Indentures]

These were all Common Indentures + Counterpart collected by Wm Ward to Jno Ward at Leicester

Rec't date	Master, residence, trade	Apprentice, parent, residence	Apprentice start date	Yrs	Fee & tax
Mar 6	Sam: Selby of Hoebrooke, Derby frame work knitter of London	Wm s/o Jno Woodhouse of Makeny in parish of Duffield, Derbyshire husbandman	Mar 6	7	£3 6d
Mar 14	Sam: Spibye of town & county of Nottingham grocer	John s/o Sam: Spencer of Brewhouse Yard, Nottingham	Mar 14	7	£40 £5
Apr 4	Wm Webster of Bingham, Nottinghamshire taylor	Tho: s/o Robt Chamberlin of Musson, Leicestershire labourer	Apr 3	7	£3 6d

Finding Taxation Records

Most national tax records are part of the huge archive of the Exchequer held at TNA, and most are in class E179, which covers 30,000 tax documents from the 13th to the 17th centuries, that is up to the end of the Stuart monarchs. As Hoyle notes, class E 179 is extremely heterogenous, being *put together by the 19th century arrangers of the public records along lines which contravene all the modern rules of archival arrangement*! Not only is the date range huge, but it contains both locally-produced and Exchequer-derived materials for national taxes (but not local rates).

The vast, rigorous re-examination and re-listing of the E 179 documents has resulted in:

- An excellent introductory article, with examples and transcripts by Mackman & Watt, two team members.
- TNA research guide D10.
- Jurkowski, Smith & Crook's complementary text which chronologically tabulates every lay tax, and usually indicates the purpose, rate, method of assessment, rate of collection, exemptions, total yield and records extant for each known tax from 1188-1688.
- Access to the E 179 database on the National Archives website at:
  ww.nationalarchives.gov.uk/e179/ is searchable by place, date, tax and document type, or any combination of these. Names of individual taxpayers are not on the database; they must be searched in the originals or printed transcripts or in microforms of them, many of which are available outside TNA. At present only lay taxes are included but the ongoing project will eventually contain clerical ones too. It is also proposed to digitize the records and mount them on the web so greatly increasing both awareness and availability.

National taxation records are generally arranged by county and then by the subdivisions (hundreds, wapentakes etc. see the author's *Names in Genealogy: Their Origin and Meaning*).

Beware—these boundaries have often changed over time, thus recourse to a good gazetteer or the relevant

Victoria County History may be necessary. Within these sections lists are arranged chronologically using regnal years, which are described in most standard genealogical and history reference texts, for example Fitzhugh, Hey, Richardson, and in the author's *Researching English Land Records*. There are separate lists for:

- The Cinque Ports, certain ports on south east coast with ancient privileges.
- The Royal Household, including courtiers and officials.
- *Divers, Miscellaneous and Unknown Counties*, in other words much miscellaneous material.
- Clergy.

Royal tax levies are not in E 179 but in the Exchequer pipe rolls (E 1372) and the receipt rolls of the Exchequer of Receipt (E 401).

However *some of these pre-1689 tax returns* are held in the British Library, in county archives and other repositories. In particular the (Monthly) Assessment levied by parliament from 1642-1680 was administered by county commissioners and lists of contributors names are thus in county archives. Many lay subsidy and hearth tax returns have been published by county record and genealogical societies and are therefore more accessible. If they have been published as part of a series they will probably be at the FHL but may not be findable on the FHLC, so use Smith's Inventory which lists the contents of such series and journals.

Gibson's 1996 listing of Hearth Tax and other Stuart tax lists is the standard reference.

The records of taxation after the Glorious Revolution of 1689 can be found in several series at TNA as well as at county record offices. Gibson, Medlycott and Mills have surveyed the extant records, and this reference should be used in conjunction with the FHLC.

→ FHLC–LOCALITY–ENGLAND–LAND AND PROPERTY–TAXATION

→ FHLC–LOCALITY–GREAT BRITAIN/ENGLAND –TAXATION

Also in county and town sections, for example under ENGLAND– NORFOLK – taxation there are:

- Taxation of Norwich 1254.
- Lay Subsidies for county of Norfolk 1598-1640.
- Hearth Tax Assessments 1664 and 1666.
- Hearth Tax Exemption Certificates 1670-1674 for Norwich, Great Yarmouth, King's Lynn and Thetford.
- 32 Land Tax Assessments by hundred.
- Norfolk Land and Window Tax Assessments 1692-1806 in private collections.

And under ENGLAND–LINCOLNSHIRE –LINCOLN–TAXATION there are:

- 1828 Valuations for Paving, Lighting, Watching and Improvements for the city.
- Hearth Tax Returns 1665-1671.

Whilst ENGLAND–SUSSEX–HORSHAM–TAXATION provides:

- Church Rates 1787-1821.
- Land Tax Assessments 1780-1832.
- Poor Rates and Church Rates 1748-1900.

When dealing with original rolls be prepared to encounter *Exchequer style* sewn at the head, or *Chancery style* where the foot of each parchment is stitched to the head of the next forming one long roll.

With many documents it is often not clear for what tax the assessment is, thus the catalogue description or film header may be incorrect. For the family historian any listing that puts a certain person in a certain place at a particular date is valuable; if it gives his occupation or details of taxation that can be interpreted to illuminate his economic or social position then so much the better.

It is also important to note that just because a document survives several hundred years does not mean that it is complete and in perfect condition. Hoyle gives maps showing the survival of lay subsidy returns, and they indicate several blanks where nothing survives. The ravages of damp and mildew, dirt, rodents, careless

handling and storage, and the occasional fire or flood have all taken their toll.

Be grateful for what we have left and handle it carefully; and alert the appropriate archives when you chance upon records that should be in their care.

Innumerable antiquarians have transcribed much of the early material, typically being published in *County Record, Archaeological, Historical or Antiquarian Society journals* or as separate volumes or series such as the *List & Index Society*. Details on these scoieties are included in the author's *Researching Contemporary Documents.* Most of these transcriptions have been extremely well done by those familiar with Latin and having the required palaeographical skills. Furthermore, their editions usually contain indexes of names and places. There is still much to be done, and some Family History Societies have taken up the challenge of transcribing and printing all lists not published by the older societies. Before tackling originals (even in the more convenient and accessible film format) it would pay the researcher to first check whether the material they need has already been printed, and is available through the FHLC, a nearby university or large public library or via Interloan. Hoyle has a bibliography of the major county tax returns in print as of 1994. There are many others for single places also published, for example Stoate & Howard present a list of taxes 1290-1700 and indicate the varied locations of original items as well as manuscript and printed transcripts for Somerset.

The researcher will need to know the parish or township and its county. Reference material such as Christensen's *Parishes and Registration Districts*, Humphery-Smith and certain gazetteers will provide this information, but caution should be used as boundaries have changed over time. Glasscock has produced a gazetteer of the 1334 lay subsidy which is most useful for the earlier periods.

To find tax records online consult first the article by Cavell. Good sites include:

- → **www.cyndislist.com/taxes.htm.**
- → **www.taxcentral.co.uk** where there is a history of taxation since 1798 under *reference* then *history of tax*.

The two certainties in life, according to the old adage, are *death and taxes*. The family historian recognizes the importance of both in leaving behind numerous records.

Pay your taxes—you never know when your descendants may be trying to find you!

M.L. Bierbrier

INTEGRATION OF RECORDS

Included here are those taxes, rates and duties described in this volume, as well as a number of other series of lists which should be used in conjunction with them, but which are described in other books in the English series, for example census returns, electoral rools, religious lists and militia rolls and musters. In the following summary the most widely available nominal lists for genealogy are in **bold**. *Anything for your parish should be examined and could prove to be a gold mine.*

Chart 96: Taxes & Lists Timeline

DATE	MAIN TAXES & OTHER LISTS
Early - 1647	Church Rates (combined with Poor Rate in 1647)
1066-1609	Feudal Aids
Mediaeval 1996	**Tithes**
Mediaeval 20th c	**Burgess Rolls**
Mediaeval →	School Trustees lists
1202-1206	King John's Duty (customs)
1207-1332	Early Lay Subsidies
1275-1297	Ancient Custom (duties)
1303 →	New (or Petty) Custom
1327 →	Butlerage
1334-1623	Tenths and Fifteenths
1347-1455	Forced Loans
1377	**Poll Tax**
1379	**Poll Tax**
1381	**Poll Tax**
1404-1504	Income Tax
1440-1487	Alien Subsidies (poll tax on foreigners)
1475-1639	Benevolences
1496-1628	Forced & Privy Seal Loans

1511	Thirty Nine Articles of Faith (oath)
1513	Poll Tax
1522-1523	**Military Survey & Forced Loans**
1522-1527	**Tudor Lay Subsidies**
1522-1640	**County Militia Musters**
1522-1920	Treasury Books
1530s →	Licences for midwives, schoolmasters, physicians & surgeons
1543-1544	**Tudor Lay Subsidies**
1549	Sheep Tax
1552 →	Alehouse licences
1552-1772	Licences for badgers, hagglers & hucksters
1558-1625	**Certificates of Residence**
1559	Oath of Supremacy
1572-1677	Licences to pass beyond the seas
1601-1865	**Poor Rates (replaced by Union Rate in 1865)**
1604-1671	**Stuart Lay Subsidies**
1618-1688	Foreign Protestants & aliens registration
1634-1641	Ship Money
1641	**Poll Tax**
1641/2	**Protestation Returns**
1641-1642	**Collection in Aid of Distressed Irish Protestants**
1642-1680	**Monthly & Weekly Assessments**
1643	Vow and Covenant
1643-1644	Solemn League & Covenant
1647-1868	Church Rates a compulsory part of Poor Rates
1654 -1841	**Highway & Surveyors Rates**
Mid-17th c	**Freemasons started**
1655	Decimation Tax
1656-1799	Port Books (customs)
1660	Poll Tax
1660-1680	Hat duty
1660-1689	**Oaths of Supremacy and Allegiance to the Crown**
1661-1662	**Free & Voluntary Present to King Charles II**
1661-1834	**Royal Aids**
1662 -1738	**Constables Rates**
1662-1688	**Hearth Tax**

1663-1888	Turnpike Trustee lists
1666-1667	Poll Tax
1672	Declaration against transubstantiation
1672-1828	Test Act- for Catholics, and 1860 (Jews)
1673 →	Licences for lying-In hospitals
1673-1828	Sacrament Certificates
1676	Compton Census
1677	Poll Tax
1677-1678	Contributions to rebuilding St. Paul's Cathedral
1681	First fire insurance company
1681-1940	**City of London Freedom Records**
1688 →	Dissenters Meeting House licences and Nonconformist Chapel Trustees lists
1692-1963	Land Tax (most complete for 1780-1832)
1693	1st State Tontine
Late 17th c	Start of Life Assurance companies
1694	Poll Tax
1694	Bank of England established
1695-1696	Association Oath
1695-1706	**Registration (Marriage) Tax Inhabitants Lists**
1690s-1993	Lloyd's insurance company & 'names'
1696 →	Freeholders Lists (Jury Lists)
1696-1834	**House Tax**
1696-1851	**Window Tax**
1696-1868	**Poll Books**
1698	Poll Tax
1698 -1738	Gaol Rates
1702	Oath of Abjuration
1710-1863	**Sun Fire & Royal Exchange Fire Insurance Lists**
1710-1811	**Apprenticeship Indenture Duty**
1710	Records of bankrupts began
Early 18th c	Marine insurance risk books began
1711-1960	Playing Cards & Dice Tax
1712-1855	Stamp Duty on Newspapers
1714-1715	Oath of Allegiance
1722	Oath of Allegiance
1724	Tea, coffee, cocoa and sugar duties commenced

1732	Salt Excise duty started
1739 →	County Rates
1745	Jacobite Rebellion loyalty lists
1745	1st State Annuity
1746	2nd State Annuity
1747-1782	**Carriage Tax**
c 1750	*London Gazette* starting listing business dissolutions
1750	**Lighting Rates**
1750-1799	**Friendly Societies records start, many continue today**
1750-1946	**Watching Rate**
1751	Tobacco and snuff duty began
1752-1828	Licenced victuallers required licences
1756-1777	Gold and Silver Plate Tax
1757	3rd State Annuity
1757-1876	**Militia Muster Rolls**
1765	Stamp Act (Duty for North America)
1766	2nd State Tontine
1773	Irish State Tontine
1775	Irish State Tontine
1777	Irish State Tontine
1777-1852	**Male Servants Tax**
1778	4th State Annuity
1779	5th State Annuity
1780-1832	**Land Tax returns most complete**
1783-1794	**Stamp Act Tax**
1784-1807	Game Duty
1784-1795	Flax Bounty
1784-1874	Horse Tax
1785-c1798	Shop Tax
1785-1792	Female Servants Tax
1786	Slaughterhouse licensing began
1788-1919	Refugee records
1789	3rd State Tontine
End 18th c-date	Trade Directories
1793-1869	Aliens Registration
1793-1882	Armorial Bearings Tax
1795-1861	**Hair Powder Tax**

1796-1882	Barge licences
1795-1871	Dog Tax
1796-1903	**Death (Estate, Probate or Legacy) Duty**
1797-1798	Clocks & Watches Tax
1799 →	Literary & Scientific Societies needed licences
1799-1802	**Income Tax**
1799-1869	Printing pres licences
Early 19th c	**Commutation of tithes started**
Early 19th - mid 20th century	**Burial Clubs**
1801	A few census returns with names exist
1803-1816	Income Tax
1810	First Gentlemen's Club
1811	A few census returns with names exist
1812	Gas service
1817	Savings banks start to register with Clerk of Peace
1821	Records of bankrupts coverage complete
1821	A few census returns with names exist
1828	Banks needed approval of JPs
1830-1914	Railway Trustees lists
1831	A few census returns with names exist
1832	**Parliamentary Reform Act-Electoral Registers (Voters Lists) commence**
1833	Water Rates
1834	**New Poor Law**
1835	Reform of franchise for municipalities
1836-1854	**Commutation of tithes completed**
1841	**Census**
1842-date	Income Tax
1844	Registration of businesses started
1844	First Co-operative Society
1849-1957	King/Queen's Bounty
1851	**Census**
1851-1924	**House Duty**
1852	Burial boards began in London
1853	Burial boards began elsewhere
1853-1949	**Succession Duty**

1858	**Civil administration of probate began**
1859-1907	Rifle Volunteers
1861	Post Office Savings Bank commenced
1861	**Census**
1865-1925	**Union Rates**
1870	School Board franchise
1870-1882	Gun Tax
1871 →	Licenced victuallers required licences
1871	**Census**
1873	**Return of Owners of Land**
1877 →	Electricity Rates
1879	Racecourse licences commenced
1880s-date	**London telephone directories**
1881	**Census**
1888	County Councils commenced
1891	**Census**
1894	Parish Councils began
1899	London Borough Councils instituted
1899-1901	Imperial Yeomanry
1901	**Census**
1907 - date	Territorial Army
1908-1924	Special reserve (from 1921 called the Militia)
1908-1946	**Old Age Pensions**
Pre-1909-1941	Excise duty on Medicine
1910	**Valuation Office Records**
1911	National [Health] Insurance Act
1916-1948	Betting duties
1916-1960	Entertainment duty
1916-1966	Gaming duties
1916-1993	Match and mechanical lighter duties
1918	**Absent Voters Lists began**
1919	**Most men; and some women over 30 in Electoral Registers**
1924-1953	Supplementary Reserve [Militia]
1925 -1990	General Rates
1926-1929	Unsuccessful betting duty
1928	**All women over 21 in Electoral Registers**
Pre-1929	Railway passenger duty
1940-1973	Purchase (Sales) Tax

1940-1945	Home Guard (Local Defence Volunteers)
1940s-date	**Provincial Telephone Directories**
1946	Old Age Pensions now termed State Pensions
1948	Welfare State introduced [Health coverage]
1952-1957	Home Guard (Local Defence Volunteers)
1957-1963	Television excise duty
1957-1967	Retail liquor licences required
1957-1985	Film levy
1961-1964	Television advertisement duty
1969	Age of majority and franchise reduced to 18
1973- date	Value Added Tax (VAT)
1975-date	Capital Transfer Tax (Probate & Succession)
1990	Poll Tax

The family historian should consult appropriate catalogues (FHLC, Smith's Inventory, county archives especially online catalogues, TNA and others) to find what lists of persons survive for the area and period of interest. Only the main, country-wide ones are discussed here, other local ones may exist and only the county archivist and local historian will have detailed knowledge of these.

Each list described herein has a limited amount of data; the determined researcher can ascertain a lot of information by looking at all available lists. A continuum of lists can suggest solutions for the two commonest problems in genealogy:

- Possible place of origin of antecedents suddenly arriving in a parish.
- Differentiation of people with common names by occupation or place of residence.

A collection of information from such lists will also give a host of other items of information:

- Who was the head of the household at a range of dates thus providing clues as to approximate year and parish of death.
- Actual addresses of family members.
- Social and economic status of households comparative to others at one time, or over the course of many years.
- Religious affiliation, with changes over time.
- Changes in the size and structure of buildings occupied.
- Occupations, meaning their actual trades rather than the company they belonged to, carried on at the place of residence and elsewhere.
- Changes in family size and structure over time.
- When to look for wills and who the eldest son or legatee was.
- Names of employers and employees.
- Where a person has moved to since his known place of christening or marriage.
- How long a family stayed in a particular place.
- A picture of the community in which your family lived.

Coverage in this volume has been of those taxes, rates and duties that are most common. There are indubitably others compiled for a single purpose in a single parish. The researcher is encouraged to explore and utilize everything that is available for their parish of interest for a series of records is far better evidence than an isolated occurrence.

An indexed return for a whole county can be invaluable in locating prior abodes of ancestors who suddenly appear out of nowhere. They are not a complete census but will at least indicate areas where the surname appeared previously.

Much has already been indexed and this effort continues, giving invaluable aids to picking up the thread of a family again.

Mackman and Watt give examples of several tax returns from Crowle, Worcestershire, a tiny sample to illustrate possible family relationships, as well as common spelling variations is presented in Chart 97 where we see:

- Reginald Wolmer disappears from the returns after 1567, but is followed by widow Frances (his relict or a daughter-in-law?), and then by William in 1598.
- The Daniell family are taxed for the first time in 1594; James is then followed by Johanna a widow, and later by Richard

The researcher is thereby alerted to look for wills and manorial documents denoting heirs in specific time periods.

Chart 97: Lay Subsidies in Crowle, Worcestershire 1566-1597

Brief excerpt from data in Mackman & Watt

DATE	WOLMER FAMILY	DANIELL FAMILY
1567	Reginald WOLMER	--
1571	--	--
1572	--	--
1594	Frances WOLMER wid	James DANIELL
1598	William WILMORE	Johanna DANIELL wid
1599	William WOLMER	Johanna DANIELL wid
1600	William WYLLMORE	Richard DANIELL

Window tax and land tax were assessed on virtually the same group of people as were paying rates. It follows that the lists should be similar, and where one is missing another may substitute.

By comparing the series of highway (or any other such rate lists) with the parish registers one can often sort out to which of two families your ancestor belongs, as in the following hypothetical example. Say you have a John Thorpe who was born in this place and lived in Church Lane, but there are two possible christenings and neither died as an infant. Consult the highway tax assessments and the following information becomes available (Chart 98).

Chart 98: Comparison of Parish Register & Highway Rate Information

PARISH REGISTERS	HIGHWAY RATES (OR OTHER TAXES)
Several christenings, including a John 1796, to Thomas THORPE carpenter.	Thomas THORPE dwelling in a carpenters shop in Church Lane until 1826, when Widow THORPE is the rate payer. By 1830 John THORPE is the occupier.
Several christenings, including a John 1795 to William THORPE butcher.	William THORPE at butcher's shop in Mill Street paying highway tax until 1834, when he moves to a cottage in Blackbird Lane, and the new occupier of the butcher's shop in Mill Street is Richard STOUT. John THORPE labourer appears in 1834 in Taylor's Lane.

Another useful series to use together are Poor Rates, Freeholders Books, Poll Books and Land Tax Assessments. They may not all survive for every year, but between them may produce a good picture of your family's annual economic ups and downs.

In 20th century research one can utilize street and telephone directories, newspaper announcements giving addresses and electoral rolls to advantage along with addresses from certificates. Texts explaining more about how to integrate different kinds of records include Unett & Tanner, Wagner, West (both Town and Village Records).

Some good examples of integration of records are:

- Morris' study of record linkage in 18th -century Stepney.
- Following the history of inns in Herne Bay using tax and licensing records (Gough).
- Using 18th century sources in London (Rooke-Matthews).
- Re-assembling a village around 1840 (Ken Morley).

More tax and business records can be found on **www.british-history.ac.uk**, and auction catalogue descriptions at **www.durtnall.org.uk/Index.html**. Let's use everything we can to add flesh to the bones or, in the words of W.S. Gilbert, find corroborative detail to add artistic verisimilitude to your family history!

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